

SCHEDULE 2

PART 2

Consequential amendments and revocations of secondary legislation

The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992

14.—(1) The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992⁽¹⁾ are amended in accordance with subparagraphs (2) and (3).

(2) In regulation 1(2) (citation, commencement and interpretation)—

(a) after the entry for “electronic communication” insert—

““the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;”

(b) after the entry for “relevant year” insert—

““Upper Tribunal for Scotland” means the Upper Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014.”

(3) In regulation 26 (collection of penalties)—

(a) in paragraph (3) for “a valuation appeal committee” substitute “the First-tier Tribunal for Scotland”,

(b) in paragraph (5) after “committee” insert “, the First-Tier Tribunal for Scotland, the Upper Tribunal for Scotland”.

(1) [S.I. 1992/1332](#). The entry for “electronic communication” in regulation 1(2) was inserted by [S.S.I. 2006/67](#), article 3(b).