

---

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations add the Council Tax Reduction Review Panel to the tribunals listed in schedule 1 of the Tribunals (Scotland) Act 2014 whose functions may be transferred to the Scottish Tribunals under that Act. They also amend Part 2 of that schedule to clarify the functions exercisable by any member of the Council Tax Reduction Review Panel.

No business and regulatory impact assessment has been prepared for these Regulations as no impact upon business, charities or voluntary bodies is foreseen.