

## SCHEDULE

### THE FIRST-TIER TRIBUNAL FOR SCOTLAND LOCAL TAXATION CHAMBER RULES OF PROCEDURE 2022

#### PART 3

##### Procedure in respect of council tax and water charges appeals

###### Interpretation

**33.**—(1) In this Part,

“appeal” means—

- (a) a council tax appeal,
- (b) an appeal under—
  - (i) article 9 of the 2010 Order, or
  - (ii) article 9 of the 2020 Order,

“dwelling” has the meaning given in section 72(2) of the 1992 Act,

“levying authority”, in relation to a dwelling, means the local authority in whose area the dwelling is situated,

“list” means a valuation list compiled under section 84 of the 1992 Act,

“proposal” means a proposal for the alteration of a list.

(2) Any reference in this Part to a party to an appeal means the person or persons who made the appeal and—

- (a) in the case of an appeal under Part II of the 1993 Regulations or under paragraph 2 of Schedule 6 to the 1992 Act, the assessor,
- (b) in the case of any other appeal, the levying authority.

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###### Commencement Information

**II** Sch. rule 33 in force at 1.4.2023, see **reg. 1(2)**

**Changes to legislation:**

There are currently no known outstanding effects for the The First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022, Paragraph 33.