

SCHEDULE 1

The Upper Tribunal for Scotland Local Taxation Rules of Procedure 2022

PART 3

General Powers and Provisions

Making of references

3. An appeal may be referred to the Upper Tribunal under section 1(3A) of the 1949 Act by the First-Tier Tribunal sending to the Upper Tribunal a notice of referral together with a copy of the appeal lodged in accordance with rule 26 (notice of appeal) of the First-tier Tribunal Rules and copies of any application for referral and written representations made in accordance with rule 29 (application for referral to the Upper Tribunal) of those Rules.

Commencement Information

II Sch. 1 rule 3 in force at 1.4.2023, see [reg. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022, Paragraph 3.