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## EXPLANATORY NOTE

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

These Regulations make amendments to the First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition) Regulations 2023 (“the Composition Regulations”), the Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993 (“the 1993 Regulations”) and the Council Tax Reduction (Scotland) Regulations 2021 (“the 2021 Regulations”).

Regulation 2 amends regulation 4 of the Composition Regulations so that there are no specific composition requirements for a hearing by the Upper Tribunal when exercising functions under section 1(3A) or (3BA) of the Lands Tribunal Act 1949. It also applies the composition requirements to appeals against decisions of a valuation appeal committee transferred to the Upper Tribunal from the Lands Tribunal for Scotland.

Regulation 3 amends regulation 15 of the 1993 Regulations to change the time period for service of a notice in respect of a proposed alteration of a valuation band from 6 weeks to 6 months.

Regulation 4 corrects a consequential amendment in regulation 94 of the 2021 Regulations following transfer of functions of the council tax reductions review panel.

A business and regulatory impact assessment has not been prepared in relation to these Regulations as no, or no significant impact upon business, charities or voluntary bodies is foreseen.