

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2023 No. 200**

**The First-tier Tribunal for Scotland Local Taxation Chamber  
and Upper Tribunal for Scotland (Composition and  
Procedure) (Miscellaneous Amendment) Regulations 2023**

**Amendment of the First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition) Regulations 2023**

**2.—(1)** The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition) Regulations 2023<sup>(1)</sup> are amended as follows.

(2) In regulation 4 (composition of Upper Tribunal hearing appeals or referrals from First-tier Tribunal)—

- (a) in paragraph (1), for the words before sub-paragraph (a) substitute “The Upper Tribunal, when convened to decide any matter in a case appealed or referred from the First-tier Tribunal, must consist of—”,
- (b) omit paragraph (4),
- (c) in paragraph (5), omit the words “and (4),”,
- (d) after paragraph (6), insert—

“(7) In paragraph (1), a case appealed or referred from the First-tier Tribunal includes a case transferred to the Upper Tribunal by virtue of the Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023<sup>(2)</sup>.”.

---

(1) S.S.I. 2023/47.

(2) S.S.I. 2023/48.