

## EXPLANATORY NOTE

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

These Regulations make amendments to the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022 (“the Local Taxation Chamber Regulations”) and the Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022 (“the Upper Tribunal Regulations”).

Regulation 2 amends the Rules in the schedule of the Local Taxation Chamber Regulations. Amendments are made to rule 1 to insert additional defined terms and to amend the wording of existing terms to improve clarity. Regulation 2 also makes minor corrections to rules 17, 20, 22, 23, 25, 26, 27 and 35. Provision to ensure appellants and respondents provide the First-tier Tribunal and each other with relevant information in relation to their case is also added to rule 25 (appeals lodged prior to 1 April 2023), and related provision added to rule 6 (dismissal of a case).

Regulation 3 amends the Rules in schedule 1 of the Upper Tribunal Regulations and the form in schedule 3 of those Regulations for the purposes of the referral of an appeal from the First-tier Tribunal for Scotland to the Upper Tribunal for Scotland. This regulation also makes changes to clarify rules 31 and 32.

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.