
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 40

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

**Amendment of the Upper Tribunal for Scotland (Local Taxation Rules of Procedure)
Regulations 2022**

3.—(1) The Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022⁽¹⁾ are amended as follows.

(2) In schedule 1 (the Upper Tribunal for Scotland Local Taxation Rules of Procedure 2022), in each of rule 31 (reviews) and rule 32(1) (appeal), for “that Act” substitute “the 2014 Act”.

(3) In schedule 3 (form of appeal referral)—

- (a) for “26” where it first occurs substitute “30 (decision on referral to the Upper Tribunal)”,
- (b) for “2023”, in each place where it occurs, substitute “2022”,
- (c) for “23” substitute “26 (notice of appeal)”,
- (d) for “26” where it second occurs substitute “29 (application for referral to the Upper Tribunal)”.