

POLICY NOTE

THE FIRST-TIER TRIBUNAL FOR SCOTLAND (TRANSFER OF FUNCTIONS OF VALUATION APPEALS COMMITTEES) REGULATIONS 2023

SSI 2023/45

1. The above instrument will, if approved by the Parliament, be made in exercise of the powers conferred by sections 20(2), 28(2), (6) and (7), and 79(1) of the Tribunals (Scotland) Act 2014 (“the 2014 Act”). The instrument is subject to affirmative procedure.
2. In accordance with section 11(1)(a) and (b) of that Act, the Scottish Ministers have obtained the Lord President’s approval and have consulted such other persons as they considered appropriate.

Purpose of the Instrument:

The purpose of the instrument is to make provision for the transfer to the Local Taxation Chamber of the First-tier Tribunal of the functions of the valuation appeals committees.

The First-tier Tribunal was established by section 1 of the 2014 Act. It is organised into chambers according to, among other things, the different subject-matters falling within the Tribunal's jurisdiction. The First-tier Tribunal Local Taxation Chamber will hear cases previously dealt with by valuation appeals committees and the council tax reduction review panel.

The instrument also sets out transitional provisions to manage the transfer of on-going casework. This instrument also makes consequential amendments to relevant local government legislation.

Policy Objectives

3. The First-tier Tribunal for Scotland (“First-tier Tribunal”) and the Upper Tribunal for Scotland (“Upper Tribunal”) were established by the 2014 Act. The First-tier Tribunal is divided into chambers according to the subject matter of the case. The 2014 Act also allows the Scottish Ministers to transfer the functions of tribunals listed in schedule 1 of that Act to the Scottish Tribunals.
4. These regulations transfer into the Scottish Tribunals the existing functions of the valuation appeals committees (VACs) in so far as practicable. Upon transfer, the valuation appeal panels and VACs will be abolished for all but the functions outlined at para 6 below and appeals will be heard in the First-tier Tribunal for Scotland, Local Taxation Chamber (“LTC”).

5. These regulations also set out transitional provisions to manage the transfer of on-going casework and make necessary consequential amendments to legislation. Cases being dealt with by a VAC on the date of transfer will be completed by the First-tier Tribunal. This includes all appeals which have been notified to assessors, which will be transferred to the First-tier Tribunal.

6. To facilitate an effective transition, between 1 April 2023 and 30 September 2023, the procedural steps required for a party to appeal a case that was decided by a VAC by will continue to be carried out by VACs as far as possible. Should the VAC either decline to do so when requested, or fail to respond to the request within 28 days, the functions may then be exercised by the First-tier Tribunal.

7. Fuller details of the policy objectives relating to the 2014 Act are described in the Policy Memorandum which accompanied the Tribunals Bill. The link below shows the passage of the Bill through Parliament and includes the Policy Memorandum.

<http://www.scottish.parliament.uk/parliamentarybusiness/Bills/62938.aspx>

Consultation

8. A consultation with interested parties took place between 20 September and 28 November 2021. There were 13 responses to this consultation. 11 respondents gave permission to publish their responses, which are available on the Scottish Government website:

[Published responses for Local taxation - Valuation Appeals Committees etc: transfer of functions - Scottish Government - Citizen Space \(consult.gov.scot\)](#)

Impact Assessments and Financial Effects

9. An Equality Impact Assessment (“EQIA”) has already been completed for the Tribunals (Scotland) Bill – see link below:

[Tribunals \(Scotland\) Bill - Equality Impact Assessment - Results \(webarchive.org.uk\)](#)

10. The Bill EQIA made a number of Key Findings:

- The operation of the tribunal jurisdictions transferring into the new structure will not be affected.
- Tribunal users will not be affected directly by the Bill provisions.
- Tribunals distinctiveness will be protected.
- Tribunal members will not be adversely affected and their independence will be enhanced.

11. Given the conclusions set out in the Bill EQIA, a separate Equality Impact Assessment is not considered necessary for these regulations.

12. A Business and Regulatory Impact Assessment has been completed and is attached. The impact on the Scottish Government is minimal. The impact of this policy on the Scottish Legal Aid Board is minimal.

13. A Data Protection Impact Assessment was not considered to be required for these regulations. The transfer will involve a change in data controller, but no change to the data to be processed. A consultation with the Information Commissioner's Office took place in November 2022. The ICO confirmed that no further engagement was required at this point in time.

14. A Child Rights and Wellbeing Impact Assessment was not considered necessary as there are no children's impact issues arising.

**Scottish Government
Justice Directorate**

December 2022