
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 45

The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023

Transfer of functions of valuation appeals committees to the First-tier Tribunal

3. The functions of the valuation appeals committees are transferred to the First-tier Tribunal with allocation to the Local Taxation Chamber⁽¹⁾.

⁽¹⁾ The Local Taxation Chamber of the First-tier Tribunal for Scotland was established by [S.S.I. 2021/448](#).