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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 46**

**The First-tier Tribunal for Scotland (Transfer of Functions of the Council Tax Reduction Review Panel) Regulations 2023**

**Citation and commencement**

1. These Regulations may be cited as the First-tier Tribunal for Scotland (Transfer of Functions of the Council Tax Reduction Review Panel) Regulations 2023 and come into force on 1 April 2023.

**Interpretation**

2. In these Regulations—

“the 2021 Regulations” means the Council Tax Reduction (Scotland) Regulations 2021<sup>(1)</sup>,

“the council tax reduction review panel” means the panel specified in regulation 95(1) of the 2021 Regulations appointed to conduct a further review of determinations on applications for council tax reduction,

“First-tier Tribunal” means the First-tier Tribunal for Scotland,

“functions of the council tax reduction review panel” means the functions exercisable by any member of the council tax reduction review panel.

**Transfer of functions of the council tax reduction review panel to the First-tier Tribunal**

3. The functions of the council tax reduction review panel are transferred to the First-tier Tribunal with allocation to the Local Taxation Chamber<sup>(2)</sup>.

**Abolition of the council tax reduction review panel**

4. The council tax reduction review panel is abolished.

**Transitional and saving provisions**

5. Schedule 1 which contains transitional and saving provisions has effect.

**Consequential amendments and revocations**

6. Schedule 2 which contains consequential amendments and revocations has effect.

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(1) [S.S.I. 2021/249](#).

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

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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St Andrew's House,  
Edinburgh  
21st February 2023

*ELENA WHITHAM*  
Authorised to sign by the Scottish Ministers