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## EXPLANATORY NOTE

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

These Regulations make provision for the transfer to the Local Taxation Chamber of the First-tier Tribunal for Scotland (“the First-tier Tribunal”) of the functions of the council tax reduction review panel.

The First-tier Tribunal was established by section 1 of the Tribunals (Scotland) Act 2014. It is divided into chambers, with the chambers hearing cases according to their subject-matter. The Local Taxation Chamber of the First-tier Tribunal will hear cases previously dealt with by valuation appeals committees and the council tax reduction review panel.

Transitional provisions are made to manage the transfer of on-going casework. These Regulations also make consequential amendments to existing legislation.

A Business and Regulatory Impact Assessment has been prepared for these Regulations and placed in the Scottish Parliament Information Centre. Copies can be obtained from the Scottish Government Justice Directorate, St Andrew’s House, Edinburgh EH1 3DG, and online at [www.legislation.gov.uk](http://www.legislation.gov.uk).