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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

**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.