

SCOTTISH STATUTORY INSTRUMENTS

**2023 No. 47**

**The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition) Regulations 2023**

**Composition of Upper Tribunal hearing appeals or referrals from First-tier Tribunal**

4.—(1) [<sup>F1</sup>The Upper Tribunal, when convened to decide any matter in a case appealed or referred from the First-tier Tribunal, must consist of—]

- (a) a member of the Upper Tribunal acting alone,
- (b) two or three members of the Upper Tribunal,
- (c) the Chamber President (except a temporary Chamber President), acting alone or with no more than two members of the Upper Tribunal,
- (d) the President of Tribunals, acting alone or with the Chamber President or with no more than two members of the Upper Tribunal, or
- (e) the Lord President, acting alone or with the Chamber President or with no more than two members of the Upper Tribunal.

(2) The Chamber President referred to in paragraph (1) must not have had any involvement in the case prior to the appeal of the case to the Upper Tribunal.

(3) For the purposes of paragraph (1)(a), a member of the Upper Tribunal acting alone may be a legal member or a judicial member but may not be an ordinary member.

<sup>F2</sup>(4) .....

(5) For the purposes of paragraph (1)(b) <sup>F3</sup>... at least one of the members of the Upper Tribunal must be a legal member or a judicial member and at least one member must be an ordinary member.

(6) The authority to determine the composition of the Upper Tribunal in respect of the alternative compositions referred to in paragraph (1) is delegated to the President of Tribunals, including determining whether a member is to be a legal member or a judicial member.

[<sup>F4</sup>(7) In paragraph (1), a case appealed or referred from the First-tier Tribunal includes a case transferred to the Upper Tribunal by virtue of the Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023.]

**Textual Amendments**

- F1** Words in [reg. 4\(1\)](#) substituted (1.7.2023) by [The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Composition and Procedure\) \(Miscellaneous Amendment\) Regulations 2023 \(S.S.I. 2023/200\)](#), regs. 1, [2\(2\)\(a\)](#)
- F2** [Reg. 4\(4\)](#) omitted (1.7.2023) by virtue of [The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Composition and Procedure\) \(Miscellaneous Amendment\) Regulations 2023 \(S.S.I. 2023/200\)](#), regs. 1, [2\(2\)\(b\)](#)

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**Changes to legislation:** *There are currently no known outstanding effects for the The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition) Regulations 2023, Section 4. (See end of Document for details)*

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- F3** Words in [reg. 4\(5\)](#) omitted (1.7.2023) by virtue of [The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Composition and Procedure\) \(Miscellaneous Amendment\) Regulations 2023 \(S.S.I. 2023/200\)](#), regs. 1, [2\(2\)\(c\)](#)
- F4** [Reg. 4\(7\)](#) inserted (1.7.2023) by [The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Composition and Procedure\) \(Miscellaneous Amendment\) Regulations 2023 \(S.S.I. 2023/200\)](#), regs. 1, [2\(2\)\(d\)](#)

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**Commencement Information**

- I1** [Reg. 4](#) in force at 1.4.2023, see [reg. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition) Regulations 2023, Section 4.