

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2023 No. 48**

**TRIBUNALS AND INQUIRIES**

**The Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023**

*Made* - - - - *21st February 2023*

*Coming into force* - - *1st April 2023*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 28(2), (6) and (7), 54(1), 79(1) and paragraphs 1(1) and 2 of schedule 2 of the Tribunals (Scotland) Act 2014<sup>(1)</sup> and all other powers enabling them to do so.

In accordance with section 79(2)(b) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

---

(1) 2014 asp 10.