
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 48

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

Interpretation

2. In these Regulations—

“the 1949 Act” means the Lands Tribunal Act 1949⁽¹⁾,

“the 2014 Act” means the Tribunals (Scotland) Act 2014,

“the Lands Tribunal” means the Lands Tribunal for Scotland as established by section 1(1) of the 1949 Act,

“the valuation appeal functions of the Lands Tribunal” means the functions exercisable by the Lands Tribunal by virtue of section 1(3A) to (3BA) of the 1949 Act,

“the Upper Tribunal” means the Upper Tribunal for Scotland.