
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**

Citation and commencement

1. These Regulations may be cited as the Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023 and come into force on 1 April 2023.