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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 200**

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

**Amendment of the Council Tax Reduction (Scotland) Regulations 2021**

4.—(1) The Council Tax Reduction (Scotland) Regulations 2021<sup>(1)</sup> are amended as follows.

(2) In regulation 94(3) (appeal against a determination on an application) of the Council Tax Reduction (Scotland) Regulations 2021, for “70A(2)” substitute “93(4)(c)”.

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<sup>(1)</sup> [S.S.I. 2021/249](#). Regulation 94 was substituted by the First-tier Tribunal for Scotland (Transfer of Functions of the Council Tax Reduction Review Panel) Regulations 2023 ([S.S.I. 2023/46](#)).