
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 45

The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023

Citation and commencement

1.—(1) These Regulations may be cited as the First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023.

(2) With the exception of regulation 4, these Regulations come into force on 1 April 2023.

(3) Regulation 4 comes into force on 1 October 2023.

Interpretation

2. In these Regulations—

“the 1994 Act” means the Local Government etc. (Scotland) Act 1994(1),

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

“the 1993 Regulations” means the Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993(2),

“the 1995 Regulations” means the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995(3),

“First-tier Tribunal” means the First-tier Tribunal for Scotland,

“valuation appeal committee” means a valuation appeal committee constituted for each valuation area under section 29 of the 1994 Act,

“Upper Tribunal” means the Upper Tribunal for Scotland, and

“the valuation appeal panels” means the panels constituted for each valuation area by virtue of section 29 of the 1994 Act and regulation 2 of the Valuation Appeal Panels and Committees (Scotland) Regulations 1996(4).

Transfer of functions of valuation appeals committees to the First-tier Tribunal

3. The functions of the valuation appeals committees are transferred to the First-tier Tribunal with allocation to the Local Taxation Chamber(5).

Abolition of the valuation appeal panels and valuation appeal committees

4. The valuation appeal panels and valuation appeal committees are abolished.

(1) 1994 c. 39.

(2) S.I. 1993/355.

(3) S.I. 1995/572.

(4) S.I. 1996/137.

(5) The Local Taxation Chamber of the First-tier Tribunal for Scotland was established by S.S.I. 2021/448.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Transitional and saving provisions

5. Schedule 1 which contains transitional and saving provisions has effect.

Consequential amendments and revocations

6. Schedule 2 which contains consequential amendments, repeals and revocations has effect.

St Andrew's House,
Edinburgh
21st February 2023

ELENA WHITHAM
Authorised to sign by the Scottish Ministers