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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 46**

**TRIBUNALS AND INQUIRIES**

The First-tier Tribunal for Scotland (Transfer of Functions of the Council Tax Reduction Review Panel) Regulations 2023

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

*Coming into force* *1st April 2023*

THE FIRST-TIER TRIBUNAL FOR SCOTLAND  
(TRANSFER OF FUNCTIONS OF THE COUNCIL TAX  
REDUCTION REVIEW PANEL) REGULATIONS 2023

1. Citation and commencement
  2. Interpretation
  3. Transfer of functions of the council tax reduction review panel to the First-tier Tribunal
  4. Abolition of the council tax reduction review panel
  5. Transitional and saving provisions
  6. Consequential amendments and revocations
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SCHEDULE 1 Transitional and saving provisions

1. Reviews in progress before a council tax reduction review panel immediately prior to 1 April 2023 to transfer to the First-tier Tribunal
2. Decisions, directions and orders of council tax reduction review panel to continue in force
3. Time limits in respect of reviews by, and proceedings before, the council tax reduction review panel to carry over to the First-tier Tribunal

SCHEDULE 2 Consequential amendments and revocations of secondary legislation

1. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012
2. The 2021 Regulations  
Explanatory Note