

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make the Upper Tribunal for Scotland Local Taxation Rules of Procedure 2022 regulating the practice and procedure to be followed in the Upper Tribunal for Scotland in relation to any appeal or complaint under the Valuation Acts referred to it by the First-tier Tribunal, or when hearing an appeal against a decision by the First-tier Tribunal not to make such a referral.

These Rules will apply until such time as the powers of the Scottish Civil Justice Council and the Court of Session to make Tribunal Rules (under paragraph 13(2) to (5) of schedule 9 of the Tribunals (Scotland) Act 2014) come into force and are exercised.

The Upper Tribunal for Scotland, set up by section 1 of the Tribunals (Scotland) Act 2014, hears appeals from, and referrals to it by, the First-tier Tribunal for Scotland, which is divided into chambers based on the subject-matter of the cases before it. Regulation 3 of the Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023 transferred the valuation appeals functions of the Lands Tribunal for Scotland to the Upper Tribunal.

A Business and Regulatory Impact Assessment has been prepared for these Regulations and placed in the Scottish Parliament Information Centre. Copies can be obtained from the Scottish Government Justice Directorate, St Andrew's House, Edinburgh EH1 3DG, and online at www.legislation.gov.uk.

Changes to legislation:

There are currently no known outstanding effects for the The Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022.