
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 365

The Upper Tribunal for Scotland (Local
Taxation Rules of Procedure) Regulations 2022

Citation and commencement

1.—(1) These Regulations may be cited as the Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022 and the Rules contained in schedule 1 may be cited as the Upper Tribunal for Scotland Local Taxation Rules of Procedure 2022.

(2) These Regulations come into force on 1 April 2023.

Commencement Information

II [Reg. 1](#) in force at 1.4.2023, see [reg. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022, Section 1.