

SCHEDULE 1

The Upper Tribunal for Scotland Local Taxation Rules of Procedure 2022

PART 3

General Powers and Provisions

Chairing member

23. Where a matter is to be decided by two or more members of the Upper Tribunal, the President must determine the chairing member.

Commencement Information

II [Sch. 1 rule 23](#) 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, Paragraph 23.