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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 45**

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

**Interpretation**

**2.** In these Regulations—

“the 1994 Act” means the Local Government etc. (Scotland) Act 1994<sup>(1)</sup>,

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

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

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

“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<sup>(4)</sup>.

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(1) 1994 c. 39.  
(2) S.I. 1993/355.  
(3) S.I. 1995/572.  
(4) S.I. 1996/137.