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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 46**

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

**Transfer of functions of the council tax reduction review panel to the First-tier Tribunal**

**3.** The functions of the council tax reduction review panel are transferred to the First-tier Tribunal with allocation to the Local Taxation Chamber<sup>(1)</sup>.

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<sup>(1)</sup> The Local Taxation Chamber of the First-tier Tribunal for Scotland was brought into being by [S.S.I. 2021/448](#).