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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 47**

**TRIBUNALS AND INQUIRIES**

The First-tier Tribunal for Scotland Local  
Taxation Chamber and Upper Tribunal for  
Scotland (Composition) Regulations 2023

*Made - - - - 21st February 2023*

*Coming into force 1st April 2023*

**THE FIRST-TIER TRIBUNAL FOR SCOTLAND LOCAL  
TAXATION CHAMBER AND UPPER TRIBUNAL FOR  
SCOTLAND (COMPOSITION) REGULATIONS 2023**

1. Citation and commencement
  2. Interpretation
  3. Composition of First-tier Tribunal
  4. Composition of Upper Tribunal hearing appeals or referrals from First-tier Tribunal
- Signature  
Explanatory Note