
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the transfer to the Upper Tribunal for Scotland (“the Upper Tribunal”) of certain functions and members of the Lands Tribunal for Scotland (“the Lands Tribunal”).

Regulation 3 provides that the functions of the Lands Tribunal that relate to appeals and complaints arising from the valuation of property for rating purposes (“the valuation appeal functions”) are to transfer to the Upper Tribunal. The functions transferred are only those conferred on the Lands Tribunal by section 1(3A) to (3BA) of the Lands Tribunal Act 1949 (“the 1949 Act”); the Land Tribunal’s remaining functions are unaffected.

Regulation 4 provides that the members of the Lands Tribunal appointed by virtue of experience in the valuation of land in accordance with section 2(2A)(b) of the 1949 Act are to transfer in to the Upper Tribunal.

The Upper Tribunal was established by section 1 of the Tribunals (Scotland) Act 2014, along with the First-tier Tribunal for Scotland (“the First-tier Tribunal”). The Upper Tribunal hears appeals from the First-tier Tribunal but may also hear cases as an initial appellate tribunal. The valuation appeal functions will be exercised in relation to matters which are more appropriate for a higher tribunal, including where the facts or evidence are complex or highly technical, or where the law is uncertain or difficult to apply.

Transitional provisions are made to manage the transfer of on-going casework. These Regulations also make consequential amendments to legislation.

A Business and Regulatory Impact Assessment has been prepared for these Regulations and placed in the Scottish Parliament Information Centre. Copies can be obtained from the Scottish Government Justice Directorate, St Andrew’s House, Edinburgh EH1 3DG, and online at www.legislation.gov.uk.