# POLICY NOTE

# THE FIRST-TIER TRIBUNAL FOR SCOTLAND (CHAMBERS) AMENDMENT REGULATIONS 2021

## SSI 2021/XXX

1. The above instrument was made in exercise of the powers conferred by section 20(2) of the Tribunals (Scotland) Act 2014. The instrument is subject to the affirmative procedure.

**Purpose of the Instrument:**

The purpose of the Instrument is to amend the First-tier Tribunal for Scotland (Chambers) Regulations 2016, which provide for the division of the First-tier Tribunal for Scotland into chambers, to create a new chamber, to be known as the First-tier Tribunal for Scotland Local Taxation Chamber.

## Policy Objectives

2. The Tribunals (Scotland) Act 2014 (the "2014 Act") creates a new two-tier structure for tribunals in Scotland – a First-tier Tribunal (FTT) for initial appeal decisions and an Upper Tribunal (UT) primarily for appeals from the FTT. These tribunals are to be known collectively as the Scottish Tribunals.

3. Section 20(1) of the 2014 Act provides that the FTT is to be organised into a number of chambers, having regard amongst other things to subject matter. These regulations provide for the creation of a new Chamber of the FTT to be known as the Local Taxation Chamber, into which tribunals listed in Schedule 1 of the 2014 Act can be allocated upon transfer. Regulations will be brought at a later date to transfer the functions of Valuation Appeals Committees into the FTT, with allocation to the Local Taxation Chamber.

4. Fuller details of the policy objectives relating to the 2014 Act are described in the Policy Memorandum which accompanied the Tribunals (Scotland) Bill 2014. The link below shows the passage of the Bill through Parliament and includes the Policy Memorandum.
http://www.scottish.parliament.uk/parliamentarybusiness/Bills/62938.aspx

## Consultation

5. In accordance with section 11(1)(b) of the Tribunals (Scotland) Act 2014, the Scottish Ministers consulted such persons as they considered appropriate in relation to the proposed Regulations. A consultation took place in July 2021 with interested parties including members and secretaries of the Valuation Appeals Panels and the senior convenor of the Council Tax Reduction Review Panel. Seven responses were received but none made any comment on these Regulations other than to agree that they were appropriate.

6. These regulations also require the approval of the Lord President (section 11(1)(a)). The Lord President, Lord Carloway, was consulted in August 2021 and has subsequently indicated that he is content with the proposed structure.

**Assessments**

7. An equality impact assessment has already been completed covering the wider issues as part of the Tribunals (Scotland) Bill process – see link below for further information.
Tribunals (Scotland) Bill - Equality Impact Assessment - Results (webarchive.org.uk)

8. A Business and Regulatory Impact Assessment is not required as the instrument has no financial effects on the Scottish Government, local government, the third sector or on business.

Scottish Government
23 September 2021