SCOTTISH STATUTORY INSTRUMENTS

2026 No. 149

TRIBUNALS AND INQUIRIES

The First-tier Tribunal for Scotland (Allocation of Functions to the Local Taxation Chamber) Regulations 2026

Made - - - -	*17th March 2026*
Coming into force - -	*1st April 2026*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 20(2)(b) of the Tribunals (Scotland) Act 2014(**a**) and all other powers enabling them to do so.

In accordance with section 11(1) of that Act, they have obtained the approval of the Lord President for the making of these Regulations and have consulted such other persons as they considered appropriate.

In accordance with section 79(2)(a) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the First-tier Tribunal for Scotland (Allocation of Functions to the Local Taxation Chamber) Regulations 2026 and come into force on 1 April 2026.

(2) In these Regulations "the First-tier Tribunal" means the First-tier Tribunal for Scotland as established by section 1(1) of the Tribunals (Scotland) Act 2014.

Allocation of visitor levy functions to the Local Taxation Chamber

2.—(1) The visitor levy functions of the First-tier Tribunal, described in paragraph (2), are allocated to the Local Taxation Chamber(**b**).

(2) The visitor levy functions of the First-tier Tribunal are the functions conferred on the First-tier Tribunal by—

(a) sections 45(3)(b) and 72(1) of the Visitor Levy (Scotland) Act 2024(**c**), and

(**a**) 2014 asp 10.
(**b**) The Local Taxation Chamber was brought into being by S.S.I. 2021/448.
(**c**) 2024 asp 8.

(b) regulations 7 and 8 of the Visitor Levy (Reviews and Appeals) (Scotland) Regulations 2026(**a**).

IVAN McKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
17th March 2026

(**a**) S.S.I. 2026/109.

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Tribunals (Scotland) Act 2014 ("the 2014 Act") created a new structure for tribunals in Scotland dealing with devolved maters under the judicial leadership of the Lord President of the Court of Session as head of the Scottish Tribunals. It provided for a First-tier Tribunal for Scotland and an Upper Tribunal for Scotland, with these being known, collectively, as the Scottish Tribunals. Generally, the First-tier Tribunal deals with cases in the first instance to which a general right of appeal will lie to the Upper Tribunal. The 2014 Act provided for the First-tier Tribunal to be divided into chambers in order to deal with various matters falling within the jurisdiction of the Scottish Tribunals.

The First-tier Tribunal was further divided with effect from 1 April 2023, with a new chamber being added to its structure. This is known as the Local Taxation Chamber.

Regulation 2(2) provides for allocation to the Local Taxation Chamber of two functions. The first is the function conferred by section 45(3)(b) of the Visitor Levy (Scotland) Act 2024 ("the 2024 Act") and regulations 7 and 8 of the Visitor Levy (Reviews and Appeals) (Scotland) Regulations 2026 ("the 2026 Regulations") of dealing with appeals relating to assessments by local authorities of the visitor levy payable by a person. The second is the function conferred by section 72(1) of the 2024 Act and regulations 7 and 8 of the 2026 Regulations of dealing with appeals relating to decisions of a local authority in connection with the operation of its visitor levy scheme, imposition of penalties and use of enforcement action under Part 5 of the 2024 Act.

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