SCOTTISH STATUTORY INSTRUMENTS

# 2026 No. 105

# TRIBUNALS AND INQUIRIES

# The First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure and Composition) (Miscellaneous Amendment) Regulations 2026

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| *Made - - - -* | *19th February 2026* |
| *Coming into force - -* | *1st April 2026* |

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 10(2) and (3), 38(1) and (2), and paragraph 4(2) of schedule 9 of the Tribunals (Scotland) Act 2014(**a**) and all other powers enabling them to do so.

In accordance with section 11(2) and paragraph 4(3) of schedule 9 of that Act, they have consulted the President of Tribunals and such other persons as they considered appropriate prior to making these Regulations.

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

**Citation and commencement**

**1.** These Regulations may be cited as the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure and Composition) (Miscellaneous Amendment) Regulations 2026 and come into force on 1 April 2026.

**Amendment of the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022**

**2.**—(1) The schedule of the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022(**c**) is amended as follows.

(2) In Part 2 (procedure in respect of non-domestic rates appeals), in rule 24 (interpretation)—

(a) after the definition of "rateable value", insert—

""the Valuation Proposals Procedure Regulations" means—

(**a**) 2014 asp 10.
(**b**) The powers to make these Regulations are exercised together by virtue of section 33(2) of the Interpretation and Legislative Reform (Scotland) Act 2010 (asp 10). The Regulations are subject to the affirmative procedure by virtue of section 33(3) of that Act.
(**c**) S.S.I. 2022/364, as amended by S.S.I. 2023/40.

(a) before 1 April 2026, the 2022 Regulations,

(b) on or after 1 April 2026—

(i) subject to (ii), the 2025 Regulations,

(ii) where regulation 23(2) of the 2025 Regulations applies, the 2022 Regulations.".

(3) In rule 26 (notice of appeal)—

(a) in paragraph (2)—

(i) in sub-paragraph (f), for "is brought" substitute "relates to a decision of the assessor made",

(ii) in sub-paragraph (g), for "(3)" substitute "(4)",

(iii) in sub-paragraph (i), for "notice sent under regulation 15 of the 2022 Regulations" substitute "the notice of decision on a proposal sent in accordance with the Valuation Proposals Procedure Regulations",

(iv) for sub-paragraph (j), substitute—"(j) a statement as to whether the notice of appeal complies with the requirements set out in paragraph (5),",

(v) delete "and" where it appears at the end of sub-paragraph (k),

(vi) after sub-paragraph (k), insert "(ka) where applicable, the assessor's decision notice and the date of such notice, and".

(b) in paragraph (4)—

(i) in sub-paragraph (a)—

(aa) for "the 2022 Regulations" substitute "the Valuation Proposals Procedure Regulations",

(bb) for "schedule 1 of the 2022 Order" substitute "those Regulations",

(ii) in sub-paragraph (b)—

(aa) for "schedule 1 of the 2022 Order" substitute "the Valuation Proposals Procedure Regulations",

(bb) after "decision" insert "on a proposal",

(c) in paragraph (5), for "within the period of time specified in schedule 1 of the 2022 Order"(**a**) substitute—

"—

(a) where the notice is in respect of a complaint under the Valuation Acts, within the period of time specified in schedule 1 of the 2022 Order,

(b) otherwise, in accordance with the requirements as to the last date for making an appeal in relation to a proposal set out in the Valuation Proposals Procedure Regulations.".

(4) In rule 27 (confirmation of receipt of appeal by the First-tier Tribunal)—

(a) for paragraph (2)(a)(iii) substitute—"(iii) a copy of the notice of the decision on a proposal that requires to be sent in accordance with the Valuation Proposals Procedure Regulations,",

(b) after paragraph (2)(a)(iii) insert—

"(iv) evidence confirming the date of service of the notice on the appellant or their representative,".

(**a**) Reference to schedule 1 of the 2022 Order was inserted by S.S.I. 2023/40.

(5) In rule 28 (withdrawal of appeal)—

(a) in paragraph (1)—

(i) omit "submit a request to the First-tier Tribunal to",

(ii) in sub-paragraph (a), for "requesting" substitute "of",

(b) for paragraph (2) substitute—

"(2) Where an appellant withdraws an appeal in accordance with paragraph (1), the First-tier Tribunal must, as soon as is reasonably practicable—

(a) send an acknowledgment of the withdrawal to the appellant, and

(b) notify the assessor of the withdrawal.",

(c) for paragraph (3) substitute—

"(3) On receipt of a notification under paragraph (1), the First-tier Tribunal must treat the appeal as withdrawn.",

(d) after paragraph (3), insert—

"(4) Where an appeal is withdrawn, no further appeal may be made by that appellant in relation to the same matter.".

(6) In rule 35, (notice of appeal), in sub-paragraph (3)(f)(i), substitute "(3)" for "(6)".

**Amendment of the First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition) Regulations 2023**

**3.**—(1) The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition) Regulations 2023(**a**) are amended as follows.

(2) In regulation 2 (interpretation), after the definition of "non-list appeal case" insert—

""rules of procedure" means the rules set out in the schedule of the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022,".

(3) In regulation 3 (composition of First-tier Tribunal), in paragraph (2), for sub-paragraphs (i) and (ii) substitute—

"(a) convened at a hearing to decide any matter in a non-list appeal case or a council tax reduction case,

(b) disposing of a council tax appeal on the basis of written representations under rule 9(2) of the rules of procedure, or

(c) convened for the purpose of dealing with matters that are preliminary or incidental to the determination of proceedings, including but not limited to—

(i) considering an application for reinstatement of proceedings that have been dismissed,

(ii) deciding whether to postpone a hearing,

(iii) deciding whether to sist proceedings in an appeal,

(iv) deciding whether to conjoin appeals in accordance with rule 5 of the rules of procedure,

(v) deciding whether to specify one or more cases as a lead case in accordance with rule 4(3)(b) of the rules of procedure,

(**a**) S.S.I. 2023/47.

(vi) considering a request by a party to extend or shorten the time for complying with any rule, practice direction or order (whether or not the time for such compliance has expired),

(vii) deciding whether to dispose of a case without a hearing in accordance with rule 9 or rule 46 of the rules of procedure.".

*SIOBHIAN BROWN*
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
19th February 2026

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make amendments to the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022 ("the Procedure Rules") and the First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition) Regulations 2023 ("the Composition Regulations").

Regulation 2 amends the Procedure Rules in relation to non-domestic rates appeals by inserting reference to the Valuations (Proposals Procedure) (Scotland) Regulations 2025, which come into force on 1 April 2026 and make provision as to the making of proposals by proprietors, tenants and occupiers of lands and heritage for alteration of entries in the valuation roll for non-domestic rates. The amendments to rule 28 (withdrawal of appeal) will allow an appellant to withdraw an appeal without first requiring a request to be made to the Local Taxation Chamber ("the LTC"). They will also allow the LTC to acknowledge the withdrawal and notify the assessor, without first requiring it to grant the appellant permission to withdraw. A typographical error in rule 26(2)(g) is also corrected.

Regulation 3 amends the Composition Regulations by introducing a list of preliminary or incidental matters which can be considered by a single legal member, judicial member or the Chamber President of the LTC sitting alone.

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