POLICY NOTE

THE FIRST-TIER TRIBUNAL FOR SCOTLAND LOCAL TAXATION CHAMBER (RULES OF PROCEDURE AND COMPOSITION) (MISCELLANEOUS AMENDMENT) REGULATIONS 2026

SSI 2026/105

The amending instrument is titled The First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure and Composition) (Miscellaneous Amendment) Regulations 2026 ("the draft amending instrument"). It seeks to make amendments to the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022 (S.S.I. 2022/364) ("the Procedure Rules") and the First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition) Regulations 2023 (S.S.I. 2023/47) ("the Composition Regulations"). 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 ("the 2014 Act") and all other powers enabling them to do so. In accordance with section 11(2) and paragraph 4(3) of schedule 9 of the 2014 Act, they have consulted the President of the Scottish Tribunals and such other persons as they considered appropriate prior to making these Regulations. The draft amending instrument is subject to the affirmative procedure.

Summary Box

The purpose of the draft amending instrument is to make technical amendments to the Procedure Rules and Composition Rules applicable to the Local Taxation Chamber ('the LTC'). The LTC considers various appeals relating to non-domestic rates ("NDR"), water charges, civil penalties and council tax matters.

The purpose of the amendments to the Procedure Rules is to insert reference to the Valuations (Proposals Procedure) (Scotland) Regulations 2025, which will 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. In addition, the draft instrument also allows an appellant to withdraw an appeal without first requiring a request to be made to the LTC.

The purpose of the amendments to the Composition Regulations is to provide a non-exhaustive list of procedural or incidental matters which can be considered by a single legal member, judicial member or the Chamber President of the LTC sitting alone.

Policy Objectives

The policy intention is to make the necessary consequential changes stemming from the Valuations (Proposals Procedure) (Scotland) Regulations 2025 and allow the resources of the LTC to be deployed as efficiently as possible. The policy intention in respect of the Procedural Regulations amendments is also to allow for a more efficient withdrawals process.

Amendments to the Composition Regulations seek to facilitate the efficient use of the LTC resources by providing a non-exhaustive list of preliminary or incidental matters to be determined by a single legal member, judicial member or the Chamber President sitting alone. This has the further advantage of allowing decisions in the matters to be addressed as promptly as possible.

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

The Scottish Ministers have made the following statement regarding children's rights.

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 (the Act), the Scottish Ministers certify that, in their view, the First-Tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure and Composition) (Miscellaneous Amendment) Regulations 2026 is compatible with the UNCRC requirements as defined by section 1(2) of the Act.

EU Alignment Consideration

This draft amending instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

In accordance with section 11(2) and paragraph 4(3) of schedule 9 of the 2014 Act, Scottish Ministers have consulted the President of the Scottish Tribunals and such other persons as they considered appropriate prior to making these Regulations.

Scottish Ministers have engaged with the Temporary Chamber President of the LTC regarding these amendments. Stakeholders with an interest in the operation of NDR appeals in the LTC were also asked for their views and no concerns have been raised with the proposed approach.

The draft amendment instrument has been adjusted further to this engagement.

Impact Assessments

An impact assessment regarding Child Rights and Wellbeing (CRWIA) has been completed and the Scottish Government has concluded that the proposal will have no impact on children's rights.

Additionally, an impact assessment regarding Islands Community (ICIA) has been completed. The Scottish Government believes the draft amending instrument is not likely to have an effect on an island community, which is significantly different from its effect on other communities (both mainland and other island communities).

Officials have concluded there is no requirement for a Data Protection Impact Assessment (DPIA) as these regulations make no changes to how data is processed.

The published CRWIA and ICIA can be found on the Scottish Government website.

Financial Effects

A Business and Regulatory Impact Assessment ("BRIA") has been completed for this draft amending instrument which highlighted no impact on businesses. The published BRIA can be found on the Scottish Government website.

Scottish Government
Justice Directorate
December 2025