



The Scottish Parliament
Pàrlamaid na h-Alba

Published 21 June 2023
SP Paper 408
6th Report, 2023 (Session 6)

Equalities, Human Rights and Civil Justice Committee

The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition and Procedure) (Miscellaneous Amendment) Regulations 2023 [draft]



Published in Scotland by the Scottish Parliamentary Corporate Body.

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Equalities, Human Rights and Civil Justice Committee

To consider and report on the following (and any additional matter added under Rule 6.1.5A)—

- a. matters relating to equal opportunities, and upon the observance of equal opportunities within the Parliament; and
- b. matters relating to human rights.
- c. matters relating to civil justice within the responsibility of the Cabinet Secretary for Justice and Home Affairs.

2. In these Rules

(a) “equal opportunities” includes the prevention, elimination or regulation of discrimination between persons on grounds of sex or marital status, on racial grounds or on grounds of disability, age, sexual orientation, language or social origin or of other personal attributes, including beliefs or opinions such as religious beliefs or political opinions; and

(b) “human rights” includes Convention rights (within the meaning of section 1 of the Human Rights Act 1998) and other human rights as for example contained in any international convention, treaty or other international instrument ratified by the United Kingdom.



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Introduction

1. At its meeting on 20 June 2023, the Equalities, Human Rights and Civil Justice Committee considered the following instrument:
 - The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition and Procedure) (Miscellaneous Amendment) Regulations 2023 [draft]
2. The instrument is subject to the affirmative procedure (Rule 10.6).

The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition and Procedure) (Miscellaneous Amendment) Regulations 2023 [draft]

3. The draft SSI was laid before the Scottish Parliament on 22 May 2023 and referred to the Equalities, Human Rights and Civil Justice Committee.
4. This draft instrument is made under powers in the Local Government Finance Act 1992 and the Tribunals (Scotland) Act 2014.
5. The instrument makes amendments to the rules which were introduced earlier this year in connection with the transfer of appeals functions to the First-tier and Upper Tribunal for Scotland from the bodies which had previously deal with such appeals.
6. It amends the procedural rules for valuation and council tax appeals as follows:
 - Regulation 2 of the instrument changes the rules on the composition of the Upper Tribunal (e.g. how many judges must sit on the panel), by making the rule the same for all types of valuation rating appeals: that they must be heard by 1-3 panel members as specified in regulation 4 of the First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition) Regulations 2023 ([SSI 2023/47](#)). Previously the rule was different for appeals under s. 1(3A) or 3(BA) of the Lands Tribunal Act 1949 (i.e. appeals under the Valuation Acts), which required 3 members of the Upper Tribunal to sit. Regulation 2 also provides that the same rules on composition apply to cases which were previously dealt with by the Lands Tribunal but have been transferred to the Upper Tribunal.
 - Regulation 3 increases from 6 week to 6 months the deadline for a council tax assessor to serve a decision notice when rejecting a proposal to change a valuation banding for council tax. The change made by regulation 3 returns the time limit to that which applied before the new rules came into force on 1 April 2023. The Policy Note states that this is being done in response to representations from stakeholders that the shorter period was overambitious.
 - Regulation 4 corrects a cross-referencing error in regulation 94(3) of the Council Tax Reduction (Scotland) Regulations 2021 ([SSI 2021/249](#)).
 - The error was introduced by an amending instrument which the Delegated Powers and Law Reform (DPLR) Committee considered on [10 January 2023](#): the [First-tier Tribunal for Scotland \(Transfer of Functions of the Council Tax Reduction Review Panel\) Regulations 2023](#). The error (whereby reference was made to regulation 70A(2) instead of regulation 93(4)(c)) was reported by the DPLR Committee. The Scottish Government indicated that it intended to correct the error. This instrument now makes the correction.

Delegated Powers and Law Reform Committee consideration

7. The Delegated Powers and Law Reform Committee (DPLR) considered the instrument at its meeting on [30 May 2023](#) and agreed that it did not need to draw the Parliament's attention to the instrument on any grounds within its remit, but welcomed that this instrument fulfils the Scottish Government's commitment to amend the previously noted cross-referencing error.

Equalities, Human Rights and Civil Justice Committee consideration

8. It is for the Equalities, Human Rights and Civil Justice Committee to recommend to the Parliament whether the instrument should be approved.
9. The Minister for Victims and Community Safety ("the Minister"), Siobhian Brown MSP, has, by motion [S6M-09108](#) proposed that the Committee recommends the approval of the instrument.
10. The Committee took evidence from the Minister at its meeting on 20 June 2023.
11. Following the evidence session, the Minister moved motion S6M-09108—That the Equalities, Human Rights and Civil Justice Committee recommends that The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition and Procedure) (Miscellaneous Amendment) Regulations 2023 [draft] be approved.
12. The motion was agreed to without division or dissent.
13. **The Equalities, Human Rights and Civil Justice Committee recommends that The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Composition and Procedure) (Miscellaneous Amendment) Regulations 2023 [draft] be approved.**

