

SCHEDULE 1

The First-tier Tax Tribunal for Scotland Rules of Procedure 2015

PART 3

Procedure for cases in the First-tier Tribunal

CHAPTER 3

Hearings

Decision with or without a hearing

30.—(1) Subject to rule 27(6) (determination of a Default Paper case without a hearing) and the following paragraphs in this rule, the First-tier Tribunal must hold a hearing before making a decision which disposes of proceedings, or a part of proceedings, unless—

- (a) each party has consented to the matter being decided without a hearing; and
- (b) the First-tier Tribunal considers that it is able to decide the matter without a hearing.

(2) This rule does not apply to decisions under Part 4 (correcting, setting aside and appealing decisions of the First-tier Tribunal).

(3) The First-tier Tribunal may dispose of proceedings, or a part of proceedings, under rule 8 (striking out a party's case) without a hearing.