

## SCHEDULE 1

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

## PART 4

### Correcting, Setting Aside and Appealing decisions of the First-tier Tribunal

#### **First-tier Tribunal's consideration of application for permission to appeal**

**41.**—(1) The First-tier Tribunal must send a record of its decision to the parties as soon as practicable.

(2) If the First-tier Tribunal refuses permission to appeal it must send with the record of its decision—

- (a) a statement of its reasons for such refusal; and
- (b) notification of the right to make an application to the Upper Tribunal for permission to appeal and the time within which, and the method by which, such an application must be made.

(3) The First-tier Tribunal may give permission to appeal against part only of the decision or on limited grounds, but must comply with paragraph (2) to the extent that permission is refused.