

SCHEDULE 1

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

PART 3

Procedure for cases in the First-tier Tribunal

CHAPTER 2

Procedure After Allocation of Cases to Categories

Basic cases

25.—(1) This rule applies to Basic cases.

(2) Rule 26 (respondent's statement of case) does not apply and, subject to paragraph (3) and any direction given by the First-tier Tribunal, the case will proceed directly to a hearing.

(3) If the respondent intends to raise grounds for contesting the proceedings at the hearing which have not previously been communicated to the appellant, the respondent must notify the appellant of such grounds.

(4) If the respondent is required to notify the appellant of any grounds under paragraph (3), the respondent must do so—

- (a) as soon as reasonably practicable after becoming aware that such is the case; and
- (b) in sufficient detail to enable the appellant to respond to such grounds at the hearing.

Respondent's statement of case

26.—(1) A respondent must send or deliver a statement of case to the First-tier Tribunal, the appellant and any other respondent so that it is received—

- (a) in a Default Paper case, within 42 days after the First-tier Tribunal sent the notice of appeal;
- (b) in a Standard or Complex case, within 60 days after the First-tier Tribunal sent the notice of appeal.

(2) A statement of case must—

- (a) in an appeal, state the legislative provision under which the decision under appeal was made; and
- (b) set out the respondent's position in relation to the case.

(3) A statement of case may also contain a request that the case be dealt with at a hearing or without a hearing.

(4) If a respondent provides a statement of case to the First-tier Tribunal later than the time required by paragraph (1) or by any extension allowed under rule 5(3)(a) (power to extend time), the statement of case must include a request for an extension of time and the reason why the statement of case was not provided in time.

Further steps in a Default Paper case

27.—(1) This rule applies to Default Paper cases.

(2) The appellant may send or deliver a written reply to the First-tier Tribunal so that it is received within 30 days after the date on which the respondent sent to the appellant the statement of case to which the reply relates.

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- (3) The appellant's reply may—
 - (a) set out the appellant's response to the respondent's statement of case;
 - (b) provide any further information (including, where appropriate, copies of the documents containing such information) which has not yet been provided to the First-tier Tribunal and is relevant to the case; and
 - (c) contain a request that the case be dealt with at a hearing or without a hearing.
- (4) The appellant must send or deliver a copy of any reply provided under paragraph (2) to each respondent at the same time as it is provided to the First-tier Tribunal.
- (5) If the appellant provides a reply to the First-tier Tribunal later than the time required by paragraph (2) or by any extension allowed under rule 5(3)(a) (power to extend time), the reply must include a request for an extension of time and the reason why the reply was not provided in time.
- (6) Following receipt of the appellant's reply, or the expiry of the time for the receipt of the appellant's reply then, unless it directs otherwise and subject in any event to paragraph (7), the First-tier Tribunal must proceed to determine the case without a hearing.
- (7) If any party has made a written request to the First-tier Tribunal for a hearing, the First-tier Tribunal must hold a hearing before determining the case.

Further steps in a Standard or Complex case

- 28.**—(1) This rule applies to Standard and Complex cases.
- (2) Subject to any direction to the contrary, within 42 days after the date the respondent sent the statement of case (or, where there is more than one respondent, the date of the final statement of case) each party must send or deliver to the First-tier Tribunal and to each other party a list of documents—
 - (a) of which the party providing the list has possession, the right to possession, or the right to take copies; and
 - (b) which the party providing the list intends to rely upon or produce in the proceedings.
 - (3) A party which has provided a list of documents under paragraph (2) must allow each other party to inspect or take copies of the documents on the list.

Transfer of Complex cases to the Upper Tribunal

- 29.**—(1) If a case has been allocated as a Complex case the First-tier Tribunal may, with the consent of the parties, refer a case or a preliminary issue to the President with a request that the case or issue be considered for transfer to the Upper Tribunal.
- (2) If a case or issue has been referred by the First-tier Tribunal under paragraph (1), the President may direct that the case or issue be transferred to and determined by the Upper Tribunal.