

## SCHEDULE 2

### The Upper Tax Tribunal for Scotland Rules of Procedure 2015

## PART 6

### Correcting, Setting Aside and Appealing Decisions of the Upper Tribunal

#### **Setting aside a decision which disposes of proceedings**

**37.**—(1) The Upper Tribunal may set aside a decision which disposes of proceedings, or part of such a decision, and re-make the decision or the relevant part of it, if—

- (a) the Upper Tribunal considers that it is in the interests of justice to do so; and
- (b) one or more of the conditions in paragraph (2) are satisfied.

(2) The conditions are—

- (a) a document relating to the proceedings was not sent to, or was not received at an appropriate time by, a party or a party's representative;
- (b) a document relating to the proceedings was not sent to the Upper Tribunal at an appropriate time;
- (c) a party, or a party's representative, was not present at a hearing related to the proceedings; or
- (d) there has been some other procedural irregularity in the proceedings.

(3) A party applying for a decision, or part of a decision, to be set aside under paragraph (1) must make a written application to the Upper Tribunal so that it is received no later than 30 days after the date on which the Upper Tribunal sent notice of the decision to the party.

(4) If the Upper Tribunal sets aside a decision or part of a decision under this rule, the Upper Tribunal must notify the parties as soon as practicable.