

## SCHEDULE

### THE FIRST-TIER TRIBUNAL FOR SCOTLAND TAX CHAMBER RULES OF PROCEDURE 2017

## PART 2

### General Powers and Provisions

#### **Evidence and submissions**

**16.**—(1) Without restriction on the general powers in rule 5(1) and (2) (case management powers), the First-tier Tribunal may give orders as to—

- (a) issues on which it requires evidence or submissions;
  - (b) the nature of any such evidence;
  - (c) whether the parties are permitted or required to provide expert evidence, and if so whether the parties must jointly appoint a single expert to provide such evidence;
  - (d) any limit on the number of witnesses whose evidence a party may put forward, whether in relation to a particular issue or generally;
  - (e) the manner in which any evidence or submissions are to be provided, which may include an order for them to be given—
    - (i) orally at a hearing; or
    - (ii) by written submissions or witness statement; and
  - (f) the time at which any evidence or submissions are to be provided.
- (2) The First-tier Tribunal may exclude evidence that would otherwise be admissible where—
- (a) the evidence was not, without reasonable excuse, provided within the time allowed by an order or a practice direction.
  - (b) the evidence was otherwise, without reasonable excuse, provided in a manner that did not comply with an order or a practice direction; or
  - (c) it would otherwise be unfair to admit the evidence.

(3) The First-tier Tribunal may consent to a witness giving, or require any witness to give, evidence on oath, and may administer an oath for that purpose.