

SCHEDULE

THE FIRST-TIER TRIBUNAL FOR SCOTLAND LOCAL TAXATION CHAMBER RULES OF PROCEDURE 2022

PART 5

Procedure in respect of penalty notice appeals under the 2020 Act

Confirmation of receipt of appeal by the First-tier Tribunal

- 53.**—(1) Within 14 days of receipt of the notice of appeal, the First-tier Tribunal must—
- (a) send an acknowledgement of receipt of the notice of appeal to the appellant, and
 - (b) send to the respondent a copy of the notice of appeal and where applicable any order extending the time limit for appealing.
- (2) Upon receiving a copy of the notice of appeal sent in accordance with paragraph (1)(b), the respondent must within 28 days—
- (a) advise the First-tier Tribunal whether or not the respondent requires a hearing to be arranged, if the appellant has not required a hearing,
 - (b) provide the First-tier Tribunal with a statement of—
 - (i) what information the respondent considers has not been provided,
 - (ii) why the respondent believes the appellant should have been able to provide that information, and
 - (iii) why it was considered reasonable to require the appellant to provide that information,
 - (c) where the appellant has not provided a copy of the relevant assessor information notice or local authority information notice, provide the First-tier Tribunal with a copy of that notice, and
 - (d) provide the First-tier Tribunal with any further material to which the respondent wishes the First-tier Tribunal to have regard.
- (3) Upon receipt of the documents in paragraph (2)(b), (c) and if applicable (d), the First-tier Tribunal must within 14 days invite the appellant's views as to the appellant's preferred form for a hearing.

Commencement Information

- II** [Sch. rule 53](#) in force at 1.4.2023, see [reg. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022, Paragraph 53.