

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

Consideration of application for permission to appeal to the Upper Tribunal

57.—(1) A party seeking permission to appeal under section 46(3)(a) of the 2014 Act must make a written application to the First-tier Tribunal.

(2) For the purposes of this rule, the definition of “appeal” set out in rule 51 (interpretation) of this Part is not to apply.

(3) An application under paragraph (1) must—

- (a) identify the decision of the First-tier Tribunal to which it relates,
- (b) identify the alleged point or points of law on which the party making the application wishes to appeal, and
- (c) state the result the party making the application is seeking.

(4) The First-tier Tribunal must decide whether to give permission to appeal to the Upper Tribunal on any point of law.

(5) The First-tier Tribunal must issue its decision in writing as soon as reasonably practicable to the parties.

(6) If the First-tier Tribunal refuses permission to appeal, it must provide with its decision under paragraph (5)—

- (a) a statement of and reasons for the 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.

(7) The time limits⁽¹⁾ within which an application under paragraph (1) can be made exclude any review period in terms of rule 19 (review of a decision).

(8) For the purposes of this rule, a review period—

- (a) starts on the day the request for review under rule 19 is received by the First-tier Tribunal or, if the review is at the instance of the First-tier Tribunal, the day on which notice is sent to the parties, and
- (b) ends on the day that the First-tier Tribunal decision on the review is sent to the parties.

Commencement Information

II Sch. rule 57 in force at 1.4.2023, see **reg. 1(2)**

⁽¹⁾ The time limits for applying for permission to appeal are set out in regulation 2(1) of [S.S.I. 2016/231](#).

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 57.