

SCHEDULE **S**

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

PART 1 **S**

Rules common to all proceedings before the First-tier Tribunal

Interpretation **S**

1. In these Rules—

[^{F1}“the 1854 Act” means the Lands Valuation (Scotland) Act 1854,

“the 1949 Act” means the Lands Tribunal Act 1949,]

“the 1992 Act” means the Local Government Finance Act 1992(**1**),

“the 2014 Act” means the Tribunals (Scotland) Act 2014(**2**),

“the 1975 Act” means the Local Government (Scotland) Act 1975(**3**),

“the 2020 Act” means the Non-Domestic Rates (Scotland) Act 2020(**4**),

“the Valuation Acts” means the [^{F2}1854 Act], the Acts amending that Act and any other enactment relating to valuation except the 2020 Act,

“the 1993 Regulations” means the Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993(**5**),

“the 2010 Order” means the Water Services Charges (Billing and Collection) (Scotland) Order 2010(**6**),

“the 2012 Regulations” means the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(**7**),

“the 2020 Order” means the Water and Sewerage Services to Dwellings (Collection of Unmetered Charges by Local Authority) (Scotland) Order 2020(**8**),

“the 2021 Regulations” means the Council Tax Reduction (Scotland) Regulations 2021(**9**),

“appeal”, except where otherwise specified, means—

(a) an appeal or complaint under the Valuation Acts,

(aa) [^{F3}a council tax appeal,]

(b) an appeal under—

(i) section 4(**8**) (rebates for lands and heritages with special facilities for disabled persons) or 5(**7**) (rebates for institutions in Scotland for the disabled) of the Rating (Disabled Persons) Act 1978(**10**),

(ii) ^{F4} ...

(1) 1992 c. 14.

(2) 2014 asp 10.

(3) 1975 c. 30.

(4) 2020 asp 4.

(5) S.I. 1993/355. Relevantly amended by S.I. 1996/580.

(6) S.S.I. 2010/10.

(7) S.S.I. 2012/319.

(8) S.S.I. 2020/4.

(9) S.S.I. 2021/249.

(10) 1978 c. 40.

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, PART 1. (See end of Document for details)

- (iii) ^{F4} ...
- (iv) regulation 70B (request for further review) of the 2012 Regulations or regulation 94 (appeals against a determination on an application) of the 2021 Regulations,
- (v) section 31(1) (assessor penalty notice appeals) or 34(1) (local authority penalty notice appeals) of the 2020 Act,
- (vi) article 9 (appeals) of the 2010 Order,
- (vii) article 9 (appeals) of the 2020 Order,

“appellant” means the person bringing the appeal,

“application for council tax reduction” means an application for a reduction in liability for council tax calculated in accordance with the 2012 Regulations or the 2021 Regulations,

“assessor” means—

- (a) in relation to a non-domestic rates appeal, or a penalty notice appeal under the 2020 Act, the assessor or depute assessor for a valuation area appointed under section 27(2) (valuation areas and authorities and appointment of assessors etc.) of the Local Government etc. (Scotland) Act 1994⁽¹¹⁾,
- (b) in relation to a valuation list for the purposes of council tax, the local assessor charged with its maintenance under section 84(1)⁽¹²⁾ (compilation and maintenance of valuation lists) of the 1992 Act,

“authorised representative” means a person who is entitled to sign documents on behalf of the appellant and to send and receive documents on the appellant’s behalf,

“case management system” means the electronic system used by the First-tier Tribunal in the management of appeal cases and to which parties may be permitted limited access via a secure, dedicated website to view case-specific information or submit documentation,

“chairing member” means the chairing member of the First-tier Tribunal and is the legal member where a hearing is heard by two or more members,

“Chamber President” means the Chamber President of the First-tier Tribunal,

“council tax appeal” means an appeal under section 81(1) (appeal to valuation [^{F5}appeal committee] ^{F6}..., schedule 3, paragraph 3 (penalties) or schedule 6, paragraph 2(1) (completion of new buildings: Scotland) of the 1992 Act [^{F7}, or Part II (alteration of valuation list) of the 1993 Regulations],

“electronic communication” has the meaning given to it by section 15(1) (general interpretation) of the Electronic Communications Act 2000⁽¹³⁾ and “electronic signature” has the same meaning as in section 7 (electronic signatures and related certificates) of that Act⁽¹⁴⁾,

“First-tier Tribunal” means the Local Taxation Chamber⁽¹⁵⁾ of the First-tier Tribunal for Scotland as established by section 1(1) (establishment of the Tribunals) of the 2014 Act,

“hearing” means an oral hearing and includes a form of hearing conducted in whole or in part by video link, telephone or other means of instantaneous multi-party electronic communication,

“party” means the appellant or respondent, and “parties” is to be construed accordingly,

“proceedings” means proceedings before the First-tier Tribunal,

“respondent” means—

(11) 1994 c. 39.

(12) Section 84(1) was amended by schedule 14 of the Local Government etc. (Scotland) Act 1994 (c. 39).

(13) 2000 c. 7. Section 15(1) was amended by paragraph 158 of schedule 17 of the Communications Act 2003 (c. 21).

(14) Section 7 was amended by paragraph 1 of schedule 3 of the Electronic Identification and Trust Services for Electronic Transactions Regulations 2016/696.

(15) The First-tier Tribunal for Scotland Local Taxation Chamber was brought into being by S.S.I. 2021/448.

- (a) in respect of an appeal under the Valuation Acts, a council tax appeal under Part II of the 1993 Regulations or under paragraph 2 of Schedule 6 to the 1992 Act, the assessor,
- (b) in respect of an appeal against the imposition of a penalty notice under section 31 of the 2020 Act, the assessor who issued such notice under section 30 of that Act,
- (c) in respect of an appeal against the amount of a penalty notice under section 34 of the 2020 Act, the authorised officer who issued such notice under section 33 of that Act,
- (d) in respect of a council tax reduction appeal, the local authority administering council tax reduction, and
- (e) in the case of any other council tax appeal, the levying authority in accordance with rule 33,

“review” means the internal review provided for by section 43(1) (reviews of decisions) of the 2014 Act,

“Upper Tribunal” means the Upper Tribunal for Scotland as established by section 1(1) of the 2014 Act.

- F1** Words in *sch. rule 1* inserted (1.4.2023) by [The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Rules of Procedure\) \(Miscellaneous Amendment\) Regulations 2023 \(S.S.I. 2023/40\)](#), regs. 1, **2(2)(a)**
- F2** Words in *sch. rule 1* substituted (1.4.2023) by [The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Rules of Procedure\) \(Miscellaneous Amendment\) Regulations 2023 \(S.S.I. 2023/40\)](#), regs. 1, **2(2)(b)**
- F3** Words in *sch. rule 1* inserted (1.4.2023) by [The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Rules of Procedure\) \(Miscellaneous Amendment\) Regulations 2023 \(S.S.I. 2023/40\)](#), regs. 1, **2(2)(c)(i)**
- F4** Words in *sch. rule 1* omitted (1.4.2023) by virtue of [The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Rules of Procedure\) \(Miscellaneous Amendment\) Regulations 2023 \(S.S.I. 2023/40\)](#), regs. 1, **2(2)(c)(ii)**
- F5** Word in *sch. rule 1* inserted (1.4.2023) by [The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Rules of Procedure\) \(Miscellaneous Amendment\) Regulations 2023 \(S.S.I. 2023/40\)](#), regs. 1, **2(2)(d)(i)**
- F6** Words in *sch. rule 1* omitted (1.4.2023) by virtue of [The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Rules of Procedure\) \(Miscellaneous Amendment\) Regulations 2023 \(S.S.I. 2023/40\)](#), regs. 1, **2(2)(d)(ii)**
- F7** Words in *sch. rule 1* inserted (1.4.2023) by [The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Rules of Procedure\) \(Miscellaneous Amendment\) Regulations 2023 \(S.S.I. 2023/40\)](#), regs. 1, **2(2)(d)(iii)**

Commencement Information

- I1** [Sch. rule 1](#) in force at 1.4.2023, see [reg. 1\(2\)](#)

Overriding objective **S**

2.—(1) The overriding objective of the First-tier Tribunal is to deal with the proceedings fairly and justly.

(2) Dealing with proceedings fairly and justly includes—

- (a) dealing with the proceedings in a manner which is proportionate to the complexity of the issues and the resources of the parties,
- (b) avoiding unnecessary formality and seeking flexibility in the proceedings,

- (c) ensuring, so far as practicable, that the parties are able to participate fully in proceedings,
 - (d) using any special expertise of the First-tier Tribunal effectively,
 - (e) avoiding delay, so far as compatible with proper consideration of the issues.
- (3) The First-tier Tribunal must seek to give effect to the overriding objective when it—
- (a) exercises any power under these Rules,
 - (b) interprets any rule or practice direction.
- (4) In particular, the First-tier Tribunal must actively manage proceedings in accordance with the overriding objective.

Commencement Information

I2 Sch. rule 2 in force at 1.4.2023, see [reg. 1\(2\)](#)

Performance of the Tribunal's functions **S**

3. The Chamber President may authorise any member of the staff of the Tribunal to exercise such administrative functions under these Rules as the Chamber President specifies.

Commencement Information

I3 Sch. rule 3 in force at 1.4.2023, see [reg. 1\(2\)](#)

Case management powers **S**

4.—(1) Subject to the provisions of the 2014 Act and these Rules, the First-tier Tribunal may regulate its own procedure.

(2) The First-tier Tribunal may give an order in relation to the conduct or disposal of proceedings at any time, including an order amending, suspending or setting aside an earlier order.

(3) In particular, and without restricting the general powers in paragraphs (1) and (2), the First-tier Tribunal may by order—

- (a) extend or shorten the time for complying with any rule, practice direction or order, notwithstanding that that time may have expired,
- (b) where there are two or more cases before the First-tier Tribunal—
 - (i) specify one or more cases as a lead case or lead cases where—
 - (aa) in each such case the proceedings have not been finally determined, and
 - (bb) the cases give rise to common or related issues of fact or law, and
 - (ii) sist the other cases until the common or related issues have been determined,
- (c) permit or require a party to amend a document,
- (d) permit or require a party to provide documents, information, evidence or submissions to the First-tier Tribunal or to another party,
- (e) deal with an issue in the proceedings as a preliminary issue,
- (f) hold a hearing to consider any matter, including a case management hearing,
- (g) decide the form of any hearing having considered parties' preferences,
- (h) in respect of any appeal that was in progress prior to 1 April 2023 and was transferred to the First-tier Tribunal for completion—

- (i) if the First-tier Tribunal considers it would be appropriate to do so, determine that the appeal is to be re-heard of new, and
- (ii) in any such appeal that is to be re-heard, determine that such evidence relating to the appeal as parties agree on, and the First-tier Tribunal considers appropriate, be accepted,
- (i) adjourn or postpone a hearing, on its own initiative or following a request by any party, giving parties such notice as it considers reasonable,
- (j) with the agreement of the parties, bring forward a hearing,
- (k) require a party to produce a file of documents for a hearing, and, if it is satisfied that it is consistent with the overriding objective to do so, may stipulate in the order that such file be paginated and indexed,
- (l) sist proceedings,
- (m) suspend the effect of its own decision pending determination by the First-tier Tribunal, Upper Tribunal, or other tribunal as the case may be, of—
 - (i) any application to appeal against or have that decision reviewed, and
 - (ii) such appeal or review as the applicable tribunal may subsequently conduct.

Commencement Information

I4 [Sch. rule 4](#) in force at 1.4.2023, see [reg. 1\(2\)](#)

Conjoining of appeals **S**

5.—(1) Where there are pending two or more appeals before the First-tier Tribunal and at any time it appears to the First-tier Tribunal that—

- (a) some common question of law or fact arises in both or all of the appeals, and
- (b) it is in all the circumstances appropriate to make an order under this rule,

the First-tier Tribunal may order that some or all of the appeals as may be specified in the order are to be considered together and may give such consequential orders as it considers necessary.

(2) An order is not to be made under this rule unless parties have been given an opportunity to make representations about the making of such an order.

Commencement Information

I5 [Sch. rule 5](#) in force at 1.4.2023, see [reg. 1\(2\)](#)

Dismissal of a case **S**

6.—(1) The First-tier Tribunal must dismiss an appeal if—

- (a) it considers the appeal to be frivolous or vexatious, or
- (b) the appellant has previously made an identical or substantially similar appeal and in the opinion of the First-tier Tribunal there has been no significant change in any material considerations since the identical or substantially similar appeal was determined.

(2) The First-tier Tribunal must, subject to paragraph (5), dismiss the whole or a part of the proceedings if—

- (a) it does not have jurisdiction in relation to the proceedings or that part of them, or

- (b) it considers that the appellant has failed to co-operate with the First-tier Tribunal to such an extent that it cannot deal with the proceedings fairly and justly.
- (3) The First-tier Tribunal may dismiss the whole or a part of the proceedings if it is satisfied that the appellant has failed to—
- (a) provide relevant information where duly requested to, ^{F8}...
 - (b) respond timeously to correspondence, [^{F9}or
 - (c) provide the written statement specified in rule 25(9), in accordance with that rule,]
- and having regard to that failure the First-tier Tribunal considers that it would not be appropriate for the proceedings or that part of them to continue.
- (4) The First-tier Tribunal may, subject to paragraph (5), dismiss the whole or a part of the proceedings if—
- (a) it considers there is no reasonable prospect of the appellant's case, or part of it, succeeding, or
 - (b) the appellant has failed to comply with an order which stated that failure by the appellant to comply with the order could lead to the dismissal of the proceedings or part of them.
- (5) The First-tier Tribunal may not dismiss the whole or a part of the proceedings under paragraphs (2) or (4) without first—
- (a) sending written notice to parties that it intends to dismiss the case, and
 - (b) giving the appellant an opportunity to make representations in relation to the proposed dismissal.
- (6) Any representations in relation to a proposed dismissal must be made by the appellant or their representative within 14 days of receipt of notification of the intention to dismiss in accordance with paragraph (5), or such longer period as the First-tier Tribunal may in special circumstances allow.
- (7) Where the proceedings, or part of them, have been dismissed under paragraph (3)—
- (a) the appellant may apply for the proceedings, or that part of them, to be reinstated,
 - (b) if the appellant can satisfy the First-tier Tribunal that—
 - (i) the appellant has good reason for the failure under that paragraph, and
 - (ii) having regard to that reason it would be appropriate for the proceedings or that part of them to continue,the First-tier Tribunal may reinstate the proceedings or part thereof.
- (8) Paragraphs (9) to (14) apply only in respect of proceedings under Part 4.
- (9) Where the proceedings, or part of them, have been dismissed under subparagraph (2)(b)—
- (a) the appellant may apply for the proceedings, or that part of them, to be reinstated,
 - (b) if the appellant can satisfy the First-tier Tribunal that the appellant has good reason for the failure to co-operate under that subparagraph the First-tier Tribunal may reinstate the proceedings or part thereof.
- (10) An application under paragraph (9) must be made in writing and received by the First-tier Tribunal within the period of 31 days beginning with the day on which notification of the dismissal sent to the appellant under paragraph (14) is presumed to have been received by the appellant.
- (11) An application under paragraph (9) must set out the reasons on which the appellant relies in applying for reinstatement.
- (12) This rule applies to a respondent as it applies to an appellant except that—
- (a) a reference to the dismissal of the proceedings is to be read as a reference to the barring of the respondent from taking further part in the proceedings, and

- (b) a reference to an application for the reinstatement of proceedings which have been dismissed is to be read as a reference to an application for the lifting of the bar on the respondent from taking further part in the proceedings.

(13) If the respondent has been barred from taking further part in proceedings under this rule and that bar has not been lifted, the First-tier Tribunal need not consider any response or other submission made by the respondent.

(14) The First-tier Tribunal must notify each party in writing that dismissal has taken place.

- F8** Word in [sch. rule 6\(3\)\(a\)](#) omitted (1.4.2023) by virtue of [The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Rules of Procedure\) \(Miscellaneous Amendment\) Regulations 2023 \(S.S.I. 2023/40\)](#), regs. 1, [2\(3\)\(a\)](#)
- F9** [Sch. rule 6\(3\)\(c\)](#) and word inserted (1.4.2023) by [The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Rules of Procedure\) \(Miscellaneous Amendment\) Regulations 2023 \(S.S.I. 2023/40\)](#), regs. 1, [2\(3\)\(b\)](#)

Commencement Information

- I6** [Sch. rule 6](#) in force at 1.4.2023, see [reg. 1\(2\)](#)

Further representations **S**

7.—(1) The First-tier Tribunal may invite either party to send to the First-tier Tribunal representations dealing with any matter relating to an appeal within such time, and in such a manner, as may be specified.

(2) Where a party fails to respond to an invitation under paragraph (1), the First-tier Tribunal may draw such inferences as appear to it proper.

(3) Where the appellant sends representations to the First-tier Tribunal under this rule, the First-tier Tribunal must thereafter send, or make electronically available, a copy of the representations to the respondent.

(4) Where the respondent sends representations to the First-tier Tribunal under this rule, the respondent must at the same time send, or make electronically available, a copy of the representations to the appellant.

Commencement Information

- I7** [Sch. rule 7](#) in force at 1.4.2023, see [reg. 1\(2\)](#)

Attendance of witnesses **S**

8.—(1) The First-tier Tribunal may, on the motion of any party to the proceedings or on its own initiative —

- (a) by citation require any person to attend, at a time and place specified in the citation, to answer any questions as a witness, or
- (b) order any person to produce any document in the person's custody or control which relates to any matter in the proceedings.

(2) No person who is not a party shall be required under paragraph (1)—

- (a) in any proceedings to which Part 4 of these Rules applies, to attend at any place unless the citation or order under that paragraph makes provision for the person's necessary expenses of attendance to be paid, and states who is to pay them, and

- (b) in all other proceedings, to attend at any place which is more than 10 miles from the place where he resides unless the necessary expenses are paid or tendered to him by the party at whose instance his attendance has been required or by the First-tier Tribunal, as the case may be.
- (3) A person receiving a citation under paragraph (1) may apply to the First-tier Tribunal to vary or set aside the citation.
- (4) A person is not bound to comply with a citation under paragraph (1) unless that person has been given at least 7 clear days' notice of the hearing or, if given less than 7 clear days' notice, the person has informed the First-tier Tribunal that they accept the notice period given.
- (5) No person may be compelled under this rule to give any evidence or produce any document that the person could not be compelled to give or produce in civil proceedings in a Scottish court.

Commencement Information

I8 Sch. rule 8 in force at 1.4.2023, see **reg. 1(2)**

Disposal of an appeal without a hearing **S**

- 9.—(1)** This rule applies to appeals other than an appeal against a determination of an application for council tax reduction (for which provision is made in rule 46).
- (2) A council tax appeal against a decision under regulation 8 (proposal treated as invalid due to lack of title or being out of time) or regulation 9 (proposal treated as invalid due to lack of information) of the 1993 Regulations may, if the First-tier Tribunal considers it appropriate to do so, be disposed of on the basis of written representations.
 - (3) Any other appeal may be disposed of on the basis of written representations, without a hearing, only if—
 - (a) all the parties have given their agreement in writing, and
 - (b) the First-tier Tribunal considers that it is able to decide the matter without a hearing.
 - (4) Where it appears to the First-tier Tribunal that an appeal, except an appeal of the kind specified in paragraph (2), is capable of being determined without a hearing it must seek the written agreement of the parties to proceed on this basis.
 - (5) Any party may, with or without the agreement of the other parties to an appeal, request in writing to the First-tier Tribunal that the appeal be determined without a hearing.
 - (6) On receipt of a request under paragraph (5) the First-tier Tribunal must, unless that request includes the agreement of parties, seek the written agreement of the other parties to determine the appeal without a hearing.
 - (7) Where an appeal is to proceed without a hearing, the First-tier Tribunal must serve notice on the parties accordingly.
 - (8) Any party may, at any time before an appeal is determined under this rule, withdraw any agreement given under paragraph (3)(a) by serving notice to that effect on the First-tier Tribunal.
 - (9) Where a party withdraws their agreement in accordance with paragraph (8) a hearing must be held for the purpose of deciding the appeal.
 - (10) The First-tier Tribunal may dispose of proceedings, or a part of proceedings, under rule 6 (dismissal of a case) without a hearing.
 - (11) An appeal, or part of an appeal, disposed of by virtue of paragraph (10) is not subject to paragraphs (3) to (9) of this rule.

Commencement Information

I9 Sch. rule 9 in force at 1.4.2023, see [reg. 1\(2\)](#)

Lodging of documents **S**

10.—(1) Except as otherwise provided in these Rules, or as otherwise ordered by the First-tier Tribunal, a party must send to the First-tier Tribunal no later than 14 days prior to the date of any hearing notified under rule 11(2) (notice of hearings)—

- (a) a list of any documents and copies of the documents that the party wishes to rely upon, and
- (b) a list of any witnesses that the party wishes to call to give evidence.

(2) Before allowing a document to be lodged late, the First-tier Tribunal must be satisfied that the party has a reasonable excuse.

Commencement Information

I10 Sch. rule 10 in force at 1.4.2023, see [reg. 1\(2\)](#)

Notice of hearings **S**

11.—(1) This rule has effect where a hearing is to be held for the purpose of deciding an appeal.

(2) The First-tier Tribunal must give each party reasonable notice of the date, time and place of any hearing, (including any adjourned or postponed hearing) and any changes to the date, time and place of a hearing.

(3) The notice period for a hearing must be no less than 31 days, beginning with the date of issue of the notice, unless the parties consent to a shorter period or there are urgent or exceptional circumstances.

(4) The notice period for any changes to the date, time and place of a hearing must be no less than 14 days, beginning with the date of issue of the notice, unless the parties consent to a shorter period or there are urgent or exceptional circumstances.

Commencement Information

I11 Sch. rule 11 in force at 1.4.2023, see [reg. 1\(2\)](#)

Procedure at hearing **S**

12.—(1) At the beginning of a hearing the First-tier Tribunal must explain the procedure that will be followed during the hearing.

(2) A hearing must be held in public unless the First-tier Tribunal, on its own initiative or following an application by an appellant, decides that it is necessary that the hearing be held in private to ensure a fair hearing.

(3) Where, in accordance with paragraph (2), a hearing, or part of it, is to be held in private, the First-tier Tribunal may, with the agreement of parties, permit any other person to attend that hearing or that part of it.

(4) The First-tier Tribunal may exclude from a hearing, or part of it, any person whose conduct has disrupted or is likely, in the opinion of the First-tier Tribunal, to disrupt that hearing or that part of it.

(5) The First-tier Tribunal may exclude from the hearing a person who is to appear as a witness until such time as that person gives evidence if it considers it is fair in all the circumstances to do so.

(6) A party at a hearing may conduct the case themselves (with the assistance of a supporter if they wish, in accordance with rule 15 (supporters)) or may be represented in the case in accordance with rule 13 (representatives).

(7) All hearings of the First-tier Tribunal in respect of appeals under Part 2 of these Rules must be recorded digitally.

(8) The First-tier Tribunal may prohibit photography, or any audio or visual recordings of the proceedings by parties—

- (a) if it is satisfied that in the interests of justice such a prohibition is required, and
- (b) except in so far as such photography or recording is required in order to make reasonable adjustments for a party or a party's representative or supporter in accordance with the Equality Act 2010(16).

Commencement Information

I12 Sch. rule 12 in force at 1.4.2023, see **reg. 1(2)**

Representatives **S**

13.—(1) A party may, subject to paragraphs (2) and (3), be represented in proceedings in the First-tier Tribunal by any person, whether or not that person is legally qualified.

(2) A member of the First-tier Tribunal may not represent any party to an appeal.

(3) If the First-tier Tribunal is satisfied that there are good and sufficient reasons for doing so, it may make an order that a particular person is not to represent a party in the proceedings.

(4) A person acting as representative must in each case—

- (a) as soon as practicable notify the First-tier Tribunal and any other parties that they are so acting and intimate to them their name and address, and
- (b) in the event that they cease to act for that party, as soon as practicable notify the First-tier Tribunal and any other parties that they are no longer so acting and intimate to them, if known, the name and address of any new representative.

(5) Where the First-tier Tribunal receives notice of the appointment of a representative—

- (a) it must provide to the representative—
 - (i) any document which it requires under these Rules to provide to the represented party on or after the day on which it receives the notice, in addition to providing the document to the represented party, and
 - (ii) any document which it required under these Rules to provide to the represented party prior to the day on which it receives the notice, and
- (b) it may assume that the representative remains appointed unless it receives written notification that this is not so from the representative or represented party.

(6) A party may disclose any document or communicate any information about the proceedings to their representative without contravening any prohibition or restriction on disclosure of the document or information.

(7) Where a document or information is disclosed under paragraph (6), the representative is subject to any prohibition or restriction on disclosure in the same way that the party is.

(16) 2010 c. 15.

Commencement Information

I13 Sch. rule 13 in force at 1.4.2023, see **reg. 1(2)**

Interpreters **S**

14. Where an interpreter is appointed to assist the First-tier Tribunal, the interpreter must be independent of parties to the case and of any representatives or supporters.

Commencement Information

I14 Sch. rule 14 in force at 1.4.2023, see **reg. 1(2)**

Supporters **S**

15.—(1) A party who is an individual may be accompanied by another person to act as a supporter.

(2) The support provided by a person acting as a supporter under this rule may include—

- (a) providing moral support,
- (b) helping to manage tribunal documents and other papers,
- (c) taking notes of the proceedings,
- (d) quietly advising on—
 - (i) points of law and procedure,
 - (ii) issues which the party might wish to raise with the tribunal.

(3) The party may show any document or communicate any information about the proceedings to that party's supporter without contravening any prohibition or restriction on disclosure of the document or information.

(4) Where a document or information is disclosed under paragraph (3), the supporter is subject to any prohibition or restriction on disclosure in the same way that the party is.

(5) A supporter may not represent the party.

(6) The First-tier Tribunal may order that a person is not to act as a supporter of a party if—

- (a) it is of the opinion that the supporter is an unsuitable person to act as a supporter (whether generally or in the proceedings concerned), or
- (b) it is satisfied that to do so would be in the interests of the efficient administration of justice.

Commencement Information

I15 Sch. rule 15 in force at 1.4.2023, see **reg. 1(2)**

Evidence and submissions **S**

16. Without restriction on the general powers in rule 4(1) and (2) (case management powers), the First-tier Tribunal may give orders as to—

- (a) any issue on which it requires evidence or submission, and
- (b) the nature of the evidence or submission it requires.

Commencement Information

I16 Sch. rule 16 in force at 1.4.2023, see **reg. 1(2)**

Decision of the First-tier Tribunal **S**

17.—(1) Where there are two or more members of the First-tier Tribunal, the decision of the First-tier Tribunal must be made by majority, but in the event of a tie the chairing member has a casting vote.

(2) Where an appeal is decided at a hearing, the decision of the First-tier Tribunal may be given orally at the end of the hearing or reserved until a later date.

(3) In reaching its decision on any matter, the First-tier Tribunal may take into account either of the following—

- (a) that the parties reach agreement in writing, or
- (b) that either party agrees to concede their position in writing.

(4) As soon as possible after making a decision in an appeal, the First-tier Tribunal must issue that decision in writing to the parties, including a statement of facts and the findings and reasons for the decision.

(5) The decision referred to in paragraph (4) must be—

- (a) signed and dated by the legal member of the First tier-Tribunal who conducted the hearing where practicable, and in any case by a legal member of the First-tier Tribunal, and
- (b) accompanied by a notice explaining the parties' right to request a review of the decision or to request permission to appeal on a point of law, specifying the time within which, and the manner in which, such right to request a review or permission to appeal may be exercised.

(6) Except where a decision is given orally at the end of the hearing, it is treated as having been made on the date on which it is signed and dated in accordance with paragraph [^{F10}(5)(a)].

F10 Word in sch. rule 17(6) substituted (1.4.2023) by The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Rules of Procedure) (Miscellaneous Amendment) Regulations 2023 (S.S.I. 2023/40), regs. 1, 2(4)

Commencement Information

I17 Sch. rule 17 in force at 1.4.2023, see **reg. 1(2)**

Publication of decisions **S**

18.—(1) Subject to the rest of this rule, the First-tier Tribunal must publish its decisions in writing.

(2) This rule does not apply to any appeal to which Part 4 (council tax reduction) applies.

(3) Where any decision refers to any evidence that has been heard in private, in accordance with rule 12(2) (procedure at hearing), the reference to that evidence must be omitted from the decision and the First-tier Tribunal may make any necessary amendments to the text of the decision for the purposes of publication.

(4) A decision may be published in such edited form, or subject to such deletion or redaction of sensitive data and information, as the First-tier Tribunal considers appropriate, taking into account any representations on the matter which any person has provided in writing to the First-tier Tribunal at any time prior to publication.

Commencement Information

I18 Sch. rule 18 in force at 1.4.2023, see **reg. 1(2)**

Review of a decision **S**

19.—(1) Subject to paragraph (2), the First-tier Tribunal may, at its own instance or at the request of a party, review a decision it has made.

(2) No appeal to which Part 2 of these Rules (non-domestic rates appeals) applies may be reviewed.

(3) The grounds on which a decision may be reviewed are that—

- (a) a party claims, or the First-Tier Tribunal has cause to suspect, that the decision has been wrongly made as a result of an internal administrative error,
- (b) an appellant who failed to appear or be represented at a hearing had good and sufficient reason for doing so,
- (c) new evidence has become available since the decision was made, the existence of which could not have been reasonably known about or foreseen when the decision was made,
- (d) the interests of justice require such a review.

(4) A request for a review by a party must—

- (a) be made in writing,
- (b) be made within 14 days of the date on which the decision is made or within 14 days of the date that the written reasons (if any) were sent to parties, and
- (c) set out why a review of the decision is necessary.

(5) If the First-tier Tribunal considers a request for review is wholly without merit, it must refuse the request and inform the parties of the reasons for refusal.

(6) Except where a request is rejected under paragraph (5), where a request for review is received the First-tier Tribunal must send a notice of the request to the parties, setting a time limit for any response by the parties to the request for review and seeking the views of the parties on whether the request should be determined with or without a hearing.

(7) Where the First-tier Tribunal proposes to review a decision at its own instance, it must—

- (a) inform the parties in writing within 14 days of the date on which the decision was made or within 14 days of the date that the written reasons (if any) were sent to the parties, of the reasons why the decision is being reviewed, and
- (b) review the decision as if a request for a review has been made and not refused.

(8) Where a decision is reviewed under this rule—

- (a) rule 9 (disposal of an appeal without a hearing) applies for the purposes of determining whether or not a hearing is required, with the word “appeal” substituted with the word “review”, and
- (b) where rule 11 (notice of hearings) applies the word “appeal” is substituted with the word “review”.

(9) Where practicable, the review must be undertaken by a different member of the First-tier Tribunal from the member who made the original decision to which the review relates.

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, PART 1. (See end of Document for details)

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Commencement Information
I19 Sch. rule 19 in force at 1.4.2023, see **reg. 1(2)**

Expenses **S**

20.—(1) This rule does not apply to any appeal to which Part 4 of these Rules (council tax reduction) applies.

(2) The First-tier Tribunal may award expenses as taxed by the Auditor of the Court of Session against a party but only where it considers that that party has—

- (a) acted frivolously or vexatiously, or
- (b) through unreasonable behaviour in the conduct of a case put the other party to unnecessary or unreasonable expense.

(3) Where expenses are awarded under paragraph (2) the amount of the expenses awarded under that paragraph must be the amount of expenses required to cover any unnecessary or unreasonable expense incurred by the party in whose favour the order for expenses is made.

(4) An award is not to be made under paragraph (2) against a party unless that party has been given an opportunity to make representations.

^{F11}(5)

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F11 Sch. rule 20(5) omitted (1.4.2023) by virtue of [The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Rules of Procedure\) \(Miscellaneous Amendment\) Regulations 2023 \(S.S.I. 2023/40\)](#), regs. 1, **2(5)**
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Commencement Information
I20 Sch. rule 20 in force at 1.4.2023, see **reg. 1(2)**

Correction of clerical mistakes or accidental slips or omissions **S**

21. The First-tier Tribunal may at any time correct any clerical mistake or other accidental slip or omission contained in a decision, order or any other document of the First-tier Tribunal, or any document produced by it, by—

- (a) sending notification of the amended decision or order, or a copy of the amended document, to parties, and
- (b) making any necessary amendment to any information published in relation to the decision, order or document.

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Commencement Information
I21 Sch. rule 21 in force at 1.4.2023, see **reg. 1(2)**

Signature of documents **S**

22. Where any of these Rules requires a document to be signed, that requirement will be satisfied—

- (a) if the signature is written, or

- (b) in the case of a document which is communicated electronically in accordance with these Rules—
- (i) by the electronic signature of the individual who is required to sign it, or
 - (ii) by authentication through ^{F12}the] case management system.

F12 Word in sch. rule 22(b)(ii) substituted (1.4.2023) by The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Rules of Procedure) (Miscellaneous Amendment) Regulations 2023 (S.S.I. 2023/40), regs. 1, 2(6)

Commencement Information

I22 Sch. rule 22 in force at 1.4.2023, see reg. 1(2)

Sending and delivery of notices and documents **S**

23.—(1) This rule has effect in relation to any notice or other document required or authorised to be provided under a practice direction, an order or these Rules.

- (2) Any such notice or document must be—
- (a) sent by pre-paid post properly addressed, delivered by hand or transmitted by electronic communication including through the ^{F13}... case management system, or
 - (b) sent or delivered by such other method as the First-tier Tribunal may permit or direct.

(3) Subject to paragraph (4), where a party or authorised representative provides an email address, or other details for the electronic transmission of documents to them, and agreement in writing that they will accept notices and documents transmitted in that manner to that specified email address, that party or authorised representative must accept delivery of documents by that method.

(4) If a party informs the First-tier Tribunal and all other parties that a particular form of communication (other than pre-paid post or delivery by hand) should not be used to provide documents to that party, that form of communication must not be so used.

(5) If the First-tier Tribunal or a party sends by email, or any other means of electronic communication, to a party or the First-tier Tribunal—

- (a) a document, or
- (b) notification of a document's availability for electronic viewing including through the case management system,

the recipient may request that the sender provide a paper copy of the document to the recipient provided that such a request is made by the recipient within 14 days of receiving said document or notification electronically.

(6) The First-tier Tribunal and each party may assume that the address provided by a party or its authorised representative is and remains the address to which documents should be sent or delivered until receiving notification to the contrary.

F13 Word in sch. rule 23(2)(a) omitted (1.4.2023) by virtue of The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Rules of Procedure) (Miscellaneous Amendment) Regulations 2023 (S.S.I. 2023/40), regs. 1, 2(7)

Commencement Information

I23 Sch. rule 23 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, PART 1. (See end of Document for details)*

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, PART 1.