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SCOTTISH STATUTORY INSTRUMENTS

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**2022 No. 365**

**TRIBUNALS AND INQUIRIES**

The Upper Tribunal for Scotland (Local  
Taxation Rules of Procedure) Regulations 2022

*Made - - - - 8th December 2022*  
*Laid before the Scottish*  
*Parliament - - 12th December 2022*  
*Coming into force 1st April 2023*

THE UPPER TRIBUNAL FOR SCOTLAND (LOCAL  
TAXATION RULES OF PROCEDURE) REGULATIONS 2022

1. Citation and commencement
  2. Disapplication of the Upper Tribunal for Scotland Rules 2016
  3. Application of Rules in schedule 1
  4. Application of fees in schedule 2
  5. Form of appeal referral: schedule 3
  6. Revocation
- Signature

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SCHEDULE 1 The Upper Tribunal for Scotland Local Taxation Rules of  
Procedure 2022

- PART 1 Interpretation
1. Interpretation
- PART 2 Role of the Upper Tribunal
2. Purpose of the Upper Tribunal and overriding objective
- PART 3 General Powers and Provisions
3. Making of references
  4. Notice of appeal against a decision of the First-tier Tribunal
  5. Confirmation of receipt of appeal
  6. Determination declined
  7. Delegation to staff
  8. Case management
  9. Procedure for applying for and giving orders
  10. Failure to comply with rules etc.

**Changes to legislation:** There are currently no known outstanding effects for the The Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022. (See end of Document for details)

11. Dismissal of a party's case
  12. Addition, substitution and removal of parties
  13. Expenses
  14. Fees
  15. Representation
  16. Supporters
  17. Administration of Oaths
  18. Calculating time
  19. Sending and delivery of documents
  20. Evidence and submissions
  21. Citation of witnesses and orders to provide further particulars, answer questions or produce documents
  22. Withdrawal of Party
  23. Chairing member
  24. Transitional and saving provisions
- PART 4      Hearings
25. Decision with or without a hearing
  26. Hearings of the Tribunal
  27. Entitlement to attend a hearing
  28. Hearings in a party's absence
- PART 5      Decisions
29. Decision of the Upper Tribunal
  30. Enforcement of decisions
  31. Reviews
- PART 6      Appealing Decisions of the Upper Tribunal
32. Appeal
- SCHEDULE 2  
SCHEDULE 3
1. Particulars
  2. Details of parties to which this reference relates.
  3. A copy of the appeal or complaint made in accordance...  
Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022.