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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.

*Status: This is the original version (as it was originally made).*

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