

SCHEDULE 1

The Upper Tribunal for Scotland Local Taxation Rules of Procedure 2022

PART 2

Role of the Upper Tribunal

Purpose of the Upper Tribunal and overriding objective

2.—(1) The Upper Tribunal hears and decides appeals that have been referred to it from the First-tier Tribunal, and appeals against a decision of the First-tier Tribunal not to refer an appeal to the Upper Tribunal.

(2) The overriding objective of these Rules is to secure that proceedings before the Upper Tribunal to which the Rules apply are handled fairly and justly.

(3) Dealing with a case fairly and justly includes—

- (a) dealing with the case in ways which are transparent, proportionate to the importance of the case, the complexity of the issues, the anticipated expenses 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 the proceedings and are treated with dignity and respect,
- (d) using any special expertise of the Upper Tribunal effectively, and
- (e) avoiding delay, so far as compatible with proper consideration of the issues.

(4) The Upper Tribunal must seek to give effect to the overriding objective when it—

- (a) exercises any power under these Rules, or
- (b) interprets any rule or practice direction.

(5) Parties must, insofar as reasonably possible—

- (a) help the Upper Tribunal to further the overriding objective, and
- (b) co-operate with the Upper Tribunal generally.

Commencement Information

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

Changes to legislation:

There are currently no known outstanding effects for the The Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022, Paragraph 2.