

SCHEDULE 1

The Upper Tribunal for Scotland Local Taxation Rules of Procedure 2022

PART 4

Hearings

Hearings of the Tribunal

26.—(1) Hearings of the Upper Tribunal are to be on such dates and at such times and places as the President may from time to time determine.

(2) The Upper Tribunal must—

- (a) give each party entitled to attend a hearing reasonable notice in writing of the time and place of the hearing (including any adjourned or postponed hearing) and any change to the time and place of the hearing, and
- (b) give notice by such method as it may determine (whether by way of advertisement or otherwise) to any other persons whom it considers have an interest in the proceedings, of the date, time and place of the hearing.

(3) The period of notice under paragraph (2) must be at least 21 days prior to the day of the hearing except that the Upper Tribunal may give shorter notice—

- (a) with the consent of the parties, or
- (b) in urgent or exceptional circumstances.

(4) Hearings of the Upper Tribunal must be held in public unless the Upper Tribunal, on its own initiative or following an application by an appellant, decides that it is necessary that a hearing be held in private to ensure a fair hearing.

(5) Where, in accordance with paragraph (4), a hearing is to be held in private, the Upper Tribunal may, with the agreement of parties, permit any other person to attend.

Commencement Information

II Sch. 1 rule 26 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 26.