

## SCHEDULE 1

### The Upper Tribunal for Scotland Local Taxation Rules of Procedure 2022

## PART 3

### General Powers and Provisions

#### Notice of appeal against a decision of the First-tier Tribunal

4.—(1) A party to an appeal to the First-tier Tribunal may lodge with the Upper Tribunal a notice of appeal against a decision of the First-tier Tribunal not to refer an appeal made to it to the Upper Tribunal.

(2) A notice of appeal under this rule must—

- (a) identify that the appeal is against a decision of the First-tier Tribunal under section 1(3BA) of the 1949 Act, and
- (b) identify the decision of the First-tier Tribunal to which it relates.

(3) The party appealing under this rule must provide with the notice of appeal a copy of—

- (a) the notice of appeal made to the First-tier Tribunal in accordance with rule 26 of the First-tier Tribunal Rules, and
- (b) the written decision of the First-tier Tribunal not to refer that appeal to the Upper Tribunal, provided in accordance with rule 31 of the First-tier Tribunal Rules.

---

#### Commencement Information

**II** Sch. 1 rule 4 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 4.