

SCHEDULE 1

The Upper Tribunal for Scotland Local Taxation Rules of Procedure 2022

PART 4

Hearings

Decision with or without a hearing

25.—(1) Subject to paragraph (2), the Upper Tribunal may make any decision without a hearing.

(2) The Upper Tribunal must have regard to any view expressed by any party when deciding whether to hold a hearing to consider any matter, and the form of any such hearing.

Commencement Information

II Sch. 1 rule 25 in force at 1.4.2023, see [reg. 1\(2\)](#)

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\(2\)](#)

Entitlement to attend a hearing

27. Each party is entitled to participate at a hearing together with any representatives and supporters permitted by rules 15 (representation) and 16 (supporters).

Changes to legislation: There are currently no known outstanding effects for the The Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022, PART 4. (See end of Document for details)

Commencement Information

I3 Sch. 1 rule 27 in force at 1.4.2023, see [reg. 1\(2\)](#)

Hearings in a party's absence

28.—(1) If a party fails to attend a hearing, the Upper Tribunal may proceed with the hearing if the Upper Tribunal—

- (a) is satisfied that the party has been notified of the hearing in accordance with rule 26 (hearings of the Tribunal) or that reasonable steps have been taken to notify the party of the hearing, and
- (b) considers that it is in the interests of justice to proceed with the hearing.

(2) Where a hearing has proceeded in a party's absence in accordance with paragraph (1), the Upper Tribunal, on an application made by that party within 7 days of receiving notice of the decision in that hearing, may if it is satisfied that there was sufficient reason for such absence, set aside its decision on such terms as to expenses or otherwise as it thinks fit.

Commencement Information

I4 Sch. 1 rule 28 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, PART 4.