

SCHEDULE 1

The Upper Tribunal for Scotland Local Taxation Rules of Procedure 2022

PART 5

Decisions

Decision of the Upper Tribunal

29.—(1) The Upper Tribunal may give a decision orally at a hearing.

(2) The Upper Tribunal must provide to each party as soon as reasonably practicable after making a decision which finally disposes of all issues in the proceedings or on a preliminary issue dealt with following an order under rule 8(3)(f) (dealing with an issue as a preliminary issue)—

- (a) a decision notice in accordance with this rule stating the Upper Tribunal’s decision,
- (b) a statement of the Upper Tribunal’s reasons for its decision, and
- (c) notification of any rights of appeal against the decision and the time and manner in which such rights of appeal may be exercised.

(3) Where an amount awarded or value determined by the Upper Tribunal is dependent upon the decision of the Upper Tribunal on a question of law which is in dispute in the proceedings, the Upper Tribunal must ascertain, and state in its decision the alternative amount or value (if any) which it would have awarded or determined if it had decided otherwise on the question of law.

(4) The Upper Tribunal may at any time correct any clerical mistake or other accidental slip or omission if, before making the correction, it has given notice of its intention to make it to all those who were parties to the proceedings.

(5) When a correction is made under paragraph (4), or for the purpose of giving effect to any decision of the Lands Valuation Appeal Court in a case stated for their opinion, the Upper Tribunal must give notice that it has been made to all the parties to the proceedings by sending to each of them a copy of the decision as corrected.

(6) The Upper Tribunal may publish any of its decisions if it considers it in the public interest so to do, with the manner of publication also at the discretion of the Upper Tribunal.

Commencement Information

11 Sch. 1 rule 29 in force at 1.4.2023, see [reg. 1\(2\)](#)

Enforcement of decisions

30. An order for the payment of a sum payable in pursuance of a decision of the Upper Tribunal, or a copy of such an order certified by the Upper Tribunal, may be enforced as if it were an extract registered decree arbitral bearing a warrant for execution issued by the Court of Session.

Commencement Information

12 Sch. 1 rule 30 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 5. (See end of Document for details)

Reviews

31. Decisions of the Upper Tribunal are excluded decisions and accordingly may not be reviewed under section 43 of [^{F1}the 2014 Act].

F1 Words in sch. 1 rule 31 substituted (1.4.2023) by The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland (Rules of Procedure) (Miscellaneous Amendment) Regulations 2023 (S.S.I. 2023/40), regs. 1, **3(2)**

Commencement Information

I3 Sch. 1 rule 31 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 5.