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STATUTORY INSTRUMENTS

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**1993 No. 355**

**The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993**

**PART IV**

**APPEAL PROCEDURE**

**Procedure at hearing**

**33.** At the hearing of an appeal—

- (a) the committee shall decide the order in which the parties shall be heard and may consider submissions by parties as to that order before reaching its decision;
- (b) a party may call and examine witnesses, give evidence on his own behalf, and cross-examine—
  - (i) any other party to the appeal who gives evidence; and
  - (ii) any witness called by another party;
- (c) the committee may require any witness to give evidence on oath or affirmation and for that purpose there may be administered an oath or affirmation in due form; and
- (d) any written statement (including an affidavit) admissible under section 2(1)(b) of the Civil Evidence (Scotland) Act 1988<sup>(1)</sup> may be received in evidence without being spoken to by a witness if—
  - (i) all parties to the appeal so agree; or
  - (ii) in the absence of such agreement, the committee at its discretion so decides.