SCHEDULE 2

The Scottish Tax Tribunals (Fitness Assessment Tribunal) Rules 2015

Response to statement of reasons

5.—(1) The member of the Scottish Tax Tribunals may lodge a written response to the investigating officer's recommendation and statement of reasons.

(2) Any written response must—

(a) be submitted to the clerk to the fitness assessment tribunal within 28 days of—

(i) the date of the written notice provided under rule 3(7)(a);

(ii) the date on which the fitness assessment tribunal notifies the member of the Scottish Tax Tribunals that it has refused an application for further specification in terms of rule 4(4); or

(iii) the date on which the investigating officer provides further specification in terms of rule 4(3),

whichever is the latest;

(b) state to what extent any facts set out in the statement of reasons are admitted or denied;

(c) include any statement of facts that the member of the Scottish Tax Tribunals wishes to make;

(d) indicate any issues of law that the member of the Scottish Tax Tribunals intends to raise;

(e) provide the names and addresses of any persons that the member of the Scottish Tax Tribunals may wish to provide as witnesses; and

(f) provide a list and copies of any documents and a list of any productions to which the member of the Scottish Tax Tribunals may wish to refer at any hearing.

(3) The fitness assessment tribunal may, on cause shown, allow the member of the Scottish Tax Tribunals to lodge a supplementary written response containing further information falling within the scope of paragraph (2)(b) to (f).