SCOTTISH STATUTORY INSTRUMENTS

# 2015 No. 184

# **TRIBUNALS AND INQUIRIES**

The Scottish Tax Tribunals (Time Limits and Rules of Procedure) Regulations 2015

| Made                     |
|--------------------------|
| Laid before the Scottish |
| Parliament               |
| Coming into force        |

29th April 2015 1st May 2015 1st June 2015

## THE SCOTTISH TAX TRIBUNALS (TIME LIMITS AND RULES OF PROCEDURE) REGULATIONS 2015

- 1. Citation, commencement and interpretation
- 2. Application of Schedules
- 3. Time limits for permission to appeal application to decision making forum
- 4. Time limits for permission to appeal application to appellate forum Signature

SCHEDULE 1

The First-tier Tax Tribunal for Scotland Rules of Procedure 2015 PART 1

- 1. Interpretation
- 2. Overriding objective and parties' obligation to co-operate with the First-tier Tribunal
- 3. Mediation

#### PART 2

- 4. Delegation to staff
- 5. Case management powers
- 6. Procedure for applying for and giving directions
- 7. Failure to comply with rules etc.
- 8. Striking out a party's case
- 9. Addition, substitution and removal of parties
- 10. Orders for expenses
- 11. Representatives
- 12. Calculating time

- 13. Sending and delivery of documents
- 14. Use of documents and information
- 15. Evidence and submissions
- 16. Citation of witnesses and orders to answer questions or produce documents
- 17. Withdrawal
- 18. Lead cases
- 19. Chairing member
- 20. Venue for hearings
- 21. Enforcement of decisions

#### PART 3

#### CHAPTER 1

- 22. Proceedings concerning late notice of review
- 23. Notice of appeal to the First-tier Tribunal
- 24. Allocation of cases to categories

#### CHAPTER 2

- 25. Basic cases
- 26. Respondent's statement of case
- 27. Further steps in a Default Paper case
- 28. Further steps in a Standard or Complex case
- 29. Transfer of Complex cases to the Upper Tribunal

#### CHAPTER 3

- 30. Decision with or without a hearing
- 31. Entitlement to attend a hearing
- 32. Notice of hearings
- 33. Public and private hearings and power to exclude
- 34. Hearings in a party's absence

#### CHAPTER 4

- 35. Consent orders
- 36. Notice of decisions and reasons PART 4
- 37. Interpretation
- 38. Clerical mistakes and accidental slips or omissions
- 39. Setting aside a decision which disposes of proceedings
- 40. Application for permission to appeal a decision of the First-tier Tribunal
- 41. First-tier Tribunal's consideration of application for permission to appeal
- 42. Power to treat an application as a different type of application

SCHEDULE 2 The Upper Tax Tribunal for Scotland Rules of Procedure 2015

- PART 1
- 1. Interpretation

- 2. Overriding objective and parties' obligation to co-operate with the Upper Tribunal
- 3. Mediation

PART 2

- 4. Delegation to staff
- 5. Case management powers
- 6. Procedure for applying for and giving directions
- 7. Failure to comply with rules etc.
- 8. Striking out a party's case
- 9. Addition, substitution and removal of parties
- 10. Orders for expenses
- 11. Representatives
- 12. Calculating time
- 13. Sending and delivery of documents
- 14. Use of documents and information
- 15. Evidence and submissions
- 16. Citation of witnesses and orders to answer questions or produce documents
- 17. Withdrawal
- 18. Lead cases
- 19. Chairing member
- 20. Venue for hearings
- 21. Enforcement of decisions

#### PART 3

- 22. Application to the Upper Tribunal for permission to appeal a decision of the First-tier Tribunal
- 23. Decision in relation to permission to appeal a decision of the First-tier Tribunal
- 24. Notice of appeal to the Upper Tribunal
- 25. Response to the notice of appeal
- 26. Appellant's reply
- 27. Cases transferred or referred to the Upper Tribunal, applications made directly to the Upper Tribunal and proceedings without notice to a respondent

### PART 4

- 28. Decision with or without a hearing
- 29. Entitlement to attend a hearing
- 30. Notice of hearings
- 31. Public and private hearings and power to exclude
- 32. Hearings in a party's absence

### PART 5

- 33. Consent orders
- 34. Notice of decisions and reasons

## PART 6

- 35. Interpretation
- 36. Clerical mistakes and accidental slips or omissions
- 37. Setting aside a decision which disposes of proceedings
- 38. Application for permission to appeal a decision of the Upper Tribunal
- 39. Upper Tribunal's consideration of application for permission to appeal
- 40. Power to treat an application as a different type of application Explanatory Note