

SCHEDULE 1

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

PART 2

General Powers and Provisions

Evidence and submissions

15.—(1) Without restriction on the general powers in rule 5(1) and (2) (case management powers), the First-tier Tribunal may give directions as to—

- (a) issues on which it requires evidence or submissions;
- (b) the nature of the evidence or submissions it requires;
- (c) whether the parties are permitted or required to provide expert evidence, and if so whether the parties must jointly appoint a single expert to provide such evidence;
- (d) any limit on the number of witnesses whose evidence a party may put forward, whether in relation to a particular issue or generally;
- (e) the manner in which any evidence or submissions are to be provided, which may include a direction for them to be given—
 - (i) orally at a hearing; or
 - (ii) by written submissions or witness statement; and
- (f) the time at which any evidence or submissions are to be provided.

(2) The First-tier Tribunal may—

- (a) admit evidence whether or not the evidence would be admissible in a court in Scotland; or
- (b) exclude evidence that would otherwise be admissible where—
 - (i) the evidence was, without reasonable excuse, not provided within the time allowed by a direction or a practice direction;
 - (ii) the evidence was, without reasonable excuse, otherwise provided in a manner that did not comply with a direction or a practice direction; or
 - (iii) it would otherwise be unfair to admit the evidence.

(3) The First-tier Tribunal may consent to a witness giving, or require any witness to give, evidence on oath, and may administer an oath for that purpose.