

SCHEDULE 1

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

PART 2

General Powers and Provisions

Lead cases

18.—(1) This rule applies if—

- (a) two or more cases have been started before the First-tier Tribunal;
- (b) in each such case the First-tier Tribunal has not made a decision disposing of the proceedings; and
- (c) the cases give rise to common or related issues of fact or law.

(2) The First-tier Tribunal may give a direction—

- (a) specifying one or more cases falling under paragraph (1) as a lead case or lead cases; and
- (b) sisting the other cases falling under paragraph (1) (“the related cases”).

(3) When the First-tier Tribunal makes a decision in respect of the common or related issues—

- (a) the First-tier Tribunal must send a copy of that decision to each party in each of the related cases; and
- (b) subject to paragraph (4), that decision shall be binding on each of those parties.

(4) Within 30 days after the date that the First-tier Tribunal sent a copy of the decision to a party under paragraph (3)(a), that party may make a written application for a direction that the decision does not apply to, and is not binding on the parties to, that case.

(5) The First-tier Tribunal must give directions in respect of cases which are sisted under paragraph (2)(b), providing for the disposal of or further steps in those cases.

(6) If the lead case or cases are withdrawn or disposed of before the First-tier Tribunal makes a decision in respect of the common or related issues, the First-tier Tribunal must give directions as to—

- (a) whether another case or other cases are to be heard as a lead case or lead cases; and
- (b) whether any direction affecting the related cases should be set aside or amended.