SCHEDULE 1

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

PART 3

Procedure for cases in the First-tier Tribunal

CHAPTER 1

Starting Proceedings and Allocation of Cases to Categories

Allocation of cases to categories

24.—(1) When the First-tier Tribunal receives a notice of appeal, the First-tier Tribunal must give a direction allocating the case to one of the categories set out in paragraph (2).

(2) The categories referred to in paragraph (1) are—

(a) Default Paper cases, which will usually be disposed of without a hearing;

(b) Basic cases, which will usually be disposed of after a hearing, with minimal exchange of documents before the hearing;

(c) Standard cases, which will usually be subject to more detailed case management and be disposed of after a hearing; and

(d) Complex cases, in respect of which see paragraphs (4) and (5) below.

(3) The First-tier Tribunal may give a further direction re-allocating a case to a different category at any time, either on the application of a party or on its own initiative.

(4) The First-tier Tribunal may allocate a case as a Complex case under paragraph (1) or (3) only if the First-tier Tribunal considers that the case—

(a) will require lengthy or complex evidence or a lengthy hearing;

(b) involves a complex or important principle or issue; or

(c) involves a large financial sum.

(5) If a case is allocated as a Complex case—

(a) rule 10(1)(c) (expenses in Complex cases) applies to the case; and

(b) rule 29 (transfer of Complex cases to the Upper Tribunal) applies to the case.