

## SCHEDULE 1

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

## PART 3

### Procedure for cases in the First-tier Tribunal

## CHAPTER 3

### Hearings

#### **Hearings in a party's absence**

**34.** If a party fails to attend a hearing the First-tier Tribunal may proceed with the hearing if the First-tier Tribunal—

- (a) is satisfied that the party has been notified of the hearing or that reasonable steps have been taken to notify the party of the hearing; and
- (b) considers that it is in the interests of justice to proceed with the hearing.