

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.