

SCHEDULE 1

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

PART 4

Correcting, Setting Aside and Appealing decisions of the First-tier Tribunal

Clerical mistakes and accidental slips or omissions

38. The First-tier Tribunal may at any time correct any clerical mistake or other accidental slip or omission in a decision, a direction or any document produced by it (or record of such a thing), by—

- (a) sending notification of the amended decision or direction, or a copy of the amended document or record, to all parties; and
- (b) making any necessary amendment to any information published in relation to the decision, direction, document or record.