

## 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

##### **Decision with or without a hearing**

**30.**—(1) Subject to rule 27(6) (determination of a Default Paper case without a hearing) and the following paragraphs in this rule, the First-tier Tribunal must hold a hearing before making a decision which disposes of proceedings, or a part of proceedings, unless—

- (a) each party has consented to the matter being decided without a hearing; and
- (b) the First-tier Tribunal considers that it is able to decide the matter without a hearing.

(2) This rule does not apply to decisions under Part 4 (correcting, setting aside and appealing decisions of the First-tier Tribunal).

(3) The First-tier Tribunal may dispose of proceedings, or a part of proceedings, under rule 8 (striking out a party's case) without a hearing.

##### **Entitlement to attend a hearing**

**31.** Subject to rule 33(4) (exclusion of a person from a hearing), each party is entitled to attend a hearing together with any representative permitted by rule 11.

##### **Notice of hearings**

**32.**—(1) The First-tier Tribunal must give each party entitled to attend a hearing reasonable notice of the time and place of any hearing (including any adjourned or postponed hearing) and any changes to the time and place of any hearing.

(2) In relation to a hearing to consider the disposal of proceedings, the period of notice under paragraph (1) must be at least 14 days except that the First-tier Tribunal may give less than 14 days' notice—

- (a) with the parties' consent; or
- (b) in urgent or exceptional circumstances.

##### **Public and private hearings and power to exclude**

**33.**—(1) Subject to the following paragraphs, all hearings must be held in public.

(2) The First-tier Tribunal may give a direction that a hearing, or part of it, is to be held in private if the First-tier Tribunal considers that restricting access to the hearing is justified—

- (a) in the interests of public order or national security;
- (b) in order to protect a person's right to respect for their private and family life;
- (c) in order to maintain the confidentiality of sensitive information;
- (d) in order to avoid serious harm to the public interest; or

- (e) because not to do so would prejudice the interests of justice.
- (3) Where a hearing, or part of it, is to be held in private, the First-tier Tribunal may determine who is permitted to attend the hearing or part of it.
- (4) The First-tier Tribunal may give a direction excluding from any hearing, or part of it—
  - (a) any person whose conduct the First-tier Tribunal considers is disrupting or is likely to disrupt the hearing;
  - (b) any person whose presence the First-tier Tribunal considers is likely to prevent another person from giving evidence or making submissions freely;
  - (c) any person where the purpose of the hearing would be defeated by the attendance of that person; or
  - (d) a person under the age of sixteen years.
- (5) The First-tier Tribunal may give a direction excluding a witness from a hearing until that witness gives evidence.
- (6) When publishing a decision notice referred to in rule 36(2) resulting from a hearing which was held wholly or partly in private, the First-tier Tribunal must, so far as practicable, ensure that the report does not disclose information which was referred to only in a part of the hearing that was held in private (including such information which enables the identification of any person whose affairs were dealt with in the part of the hearing that was held in private) if to do so would undermine the purpose of holding the hearing in private.

#### **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.