

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

Interpretation

37. In this Part, “appeal” means the exercise of a right of appeal under section 34 of RSTPA 2014.

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.

Setting aside a decision which disposes of proceedings

39.—(1) The First-tier Tribunal may set aside a decision which disposes of proceedings, or part of such a decision, and re-make the decision, or the relevant part of it, if—

- (a) the First-tier Tribunal considers that it is in the interests of justice to do so; and
- (b) one or more of the conditions in paragraph (2) are satisfied.

(2) The conditions are—

- (a) a document relating to the proceedings was not sent to, or was not received at an appropriate time by, a party or a party’s representative;
- (b) a document relating to the proceedings was not sent to the First-tier Tribunal at an appropriate time;
- (c) a party, or a party’s representative, was not present at a hearing related to the proceedings; or
- (d) there has been some other procedural irregularity in the proceedings.

(3) A party applying for a decision, or part of a decision, to be set aside under paragraph (1) must make a written application to the First-tier Tribunal so that it is received no later than 30 days after the date on which the First-tier Tribunal sent notice of the decision to the party.

(4) If the First-tier Tribunal sets aside a decision or part of a decision under this rule, the First-tier Tribunal must notify the parties as soon as practicable.

Application for permission to appeal a decision of the First-tier Tribunal

40.—(1) A person seeking permission to appeal must make a written application to the First-tier Tribunal for permission to appeal.

(2) An application under paragraph (1) must—

- (a) identify the decision of the First-tier Tribunal to which it relates;
- (b) identify the alleged error or errors in the decision; and

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (c) state the result the party making the application is seeking.

First-tier Tribunal’s consideration of application for permission to appeal

41.—(1) The First-tier Tribunal must send a record of its decision to the parties as soon as practicable.

(2) If the First-tier Tribunal refuses permission to appeal it must send with the record of its decision—

- (a) a statement of its reasons for such refusal; and
- (b) notification of the right to make an application to the Upper Tribunal for permission to appeal and the time within which, and the method by which, such an application must be made.

(3) The First-tier Tribunal may give permission to appeal against part only of the decision or on limited grounds, but must comply with paragraph (2) to the extent that permission is refused.

Power to treat an application as a different type of application

42. The First-tier Tribunal may treat an application for a decision to be corrected or set aside, or for permission to appeal against a decision, as an application for any other one of those things.