

SCHEDULE 2

The Upper Tax Tribunal for Scotland Rules of Procedure 2015

PART 1

Introduction

Mediation

3. The Upper Tribunal should seek, where appropriate—
 - (a) to bring to the attention of the parties the availability of mediation for the resolution of the dispute; and
 - (b) if the parties wish and provided that it is compatible with the overriding objective, to facilitate the use of mediation.