

## SCHEDULE 2

### The Upper Tax Tribunal for Scotland Rules of Procedure 2015

## PART 5

### Decisions

#### **Consent orders**

**33.**—(1) The Upper Tribunal may, at the request of the parties but only if it considers it appropriate, make a consent order disposing of the proceedings and making such other appropriate provision as the parties have agreed.

(2) Notwithstanding any other provision of these Rules, the Upper Tribunal need not hold a hearing before making an order under paragraph (1) or provide reasons for the order.