SCOTTISH STATUTORY INSTRUMENTS

2017 No. 69

TRIBUNALS AND INQUIRIES

The First-tier Tribunal for Scotland Tax Chamber (Procedure) Regulations 2017

Made - - - 8th March 2017

Laid before the Scottish

Parliament - - 10th March 2017

Coming into force 24th April 2017

THE FIRST-TIER TRIBUNAL FOR SCOTLAND TAX CHAMBER (PROCEDURE) REGULATIONS 2017

1. Citation and commencement

2. Application of the Rules set out in the schedule Signature

SCHEDULE THE FIRST-TIER TRIBUNAL FOR SCOTLAND TAX CHAMBER RULES OF PROCEDURE 2017

PART 1 Introduction

- 1. Interpretation
- 2. Overriding objective and parties' obligation to co-operate with the First-tier Tribunal
- 3. Mediation
- 4. Delegation to staff

PART 2 General Powers and Provisions

- 5. Case management powers
- 6. Procedure for applying for and giving orders
- 7. Failure to comply with rules etc.
- 8. Dismissal of a party's case
- 9. Addition, substitution and removal of parties
- 10. Orders for expenses
- 11. Representatives
- 12. Supporters
- 13. Calculating time
- 14. Sending and delivery of documents

Status: This is the original version (as it was originally made).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

- 15. Disclosure of documents and information
- 16. Evidence and submissions
- 17. Citation of witnesses and orders to answer questions or produce documents
- 18. Withdrawa
- 19. Chairing member and voting
- 20. Venue for hearings
- 21. Enforcement of decisions

PART 3 Procedure for cases in the First-tier Tribunal

- 22. Proceedings concerning late notice of review
- 23. Notice of appeal to the First-tier Tribunal
- 24. Allocation of cases to categories
- 25. Basic cases
- 26. Respondent's statement of case
- 27. Further steps in a Default Paper case
- 28. Further steps in a Standard or Complex case
- 29. Transfer of Complex cases to the Upper Tribunal
- 30. Decision with or without a hearing
- 31. Entitlement to attend a hearing
- 32. Notice of hearings
- 33. Public and private hearings
- 34. Hearings in a party's absence
- 35. Notice of decisions and reasons

PART 4 Correcting, Reviewing and Appealing decisions of the First-tier Tribunal

- 36. Interpretation
- 37. Correction of clerical mistakes or accidental slips or omissions
- 38. Application for permission to appeal a decision of the First-tier Tribunal
- 39. First-tier Tribunal's consideration of application for permission to appeal
- 40. Review of a decision Explanatory Note