

## **POLICY NOTE**

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

**SSI 2017/69**

1. The above instrument was made in exercise of the powers conferred by paragraph 4(2) of schedule 9 of the Tribunals (Scotland) Act 2014 (the 2014 Act). In accordance with paragraph 4(3) of Schedule 9 to the 2014 Act the President of the Scottish Tribunals has been consulted on these regulations.

#### **Policy Objectives**

1. The 2014 Act allows rules to be made to regulate the practice and procedure of both the First-tier and Upper Tribunals. Paragraph 4(2) of Schedule 9 to the 2014 Act allows rules to be made by the Scottish Ministers until such time as responsibility for rule making passes to the Court of Session.

2. These regulations establish rules of procedure for the First-tier Tribunal Tax Chamber, which insofar as possible have been drawn from the existing rules of procedure for the First-tier Tax Tribunal for Scotland, the functions of which have been transferred to the First-tier Tribunal in regulations (SSI 2017/XXX).

3. The rules of procedure in these regulations contain new provision for the right of a party to have a supporter accompany them to tribunal proceedings; and a new review procedure for the correction of accidental slips or administrative errors in the decisions of the First-tier Tribunal.

4. Fuller details of the policy objectives relating to the 2014 Act are described in the Policy Memorandum which accompanied the Tribunals Bill. The link below shows the passage of the Bill through Parliament and includes the Policy Memorandum.

<http://www.scottish.parliament.uk/parliamentarybusiness/Bills/62938.aspx>

#### **Consultation**

5. A consultation with interested parties took place between 20 October and 4 December 2016. There were 3 responses to this consultation. The responses are available on the Scottish Government website:

[https://consult.scotland.gov.uk/tribunals-administrative-justice-policy/tribunals-scotland-act-2014-draft-regulations/consult\\_view](https://consult.scotland.gov.uk/tribunals-administrative-justice-policy/tribunals-scotland-act-2014-draft-regulations/consult_view).

#### **Impact Assessments**

6. An equality impact assessment was completed for these regulations and showed that the regulations are intended to apply equally and appear to have no differential effect on the basis of the protected characteristics.

7. The Equality Impact Assessment is available at the link below:

<http://www.gov.scot/Publications/2016/08/7768>

8. An equality impact assessment was also completed for the Tribunals (Scotland) Bill – see link below:

<http://www.scotland.gov.uk/Resource/0042/00421637.pdf>

9. A Business and Regulatory Impact Assessment is not required as the instrument has no financial effects on the Scottish Government, local government or on business.

Scottish Government  
Learning and Justice Directorate  
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