

SCHEDULE

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

PART 3

Procedure for cases in the First-tier Tribunal

Allocation of cases to categories

24.—(1) When the First-tier Tribunal receives a notice of appeal, the First-tier Tribunal must give an order allocating the case to one of the categories set out in paragraph (2).

(2) The categories referred to in paragraph (1) are—

- (a) Default Paper cases, which will usually be disposed of without a hearing;
- (b) Basic cases, which will usually be disposed of after a hearing, with minimal exchange of documents before the hearing;
- (c) Standard cases, which will usually be subject to more detailed case management and be disposed of after a hearing; and
- (d) Complex cases, in respect of which see paragraphs (4) and (5) below.

(3) The First-tier Tribunal may give a further order re-allocating a case to a different category at any time, either on the application of a party or on its own initiative.

(4) The First-tier Tribunal may allocate a case as a Complex case under paragraph (1) or (3) only if the First-tier Tribunal considers that the case—

- (a) will require lengthy or complex evidence or a lengthy hearing;
- (b) involves a complex or important principle or issue; or
- (c) involves a large financial sum.

(5) If a case is allocated as a Complex case, rule 29 (transfer of Complex cases to the Upper Tribunal) applies to the case.