

## SCHEDULE

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

## PART 3

### Procedure for cases in the First-tier Tribunal

#### **Further steps in a Standard or Complex case**

**28.**—(1) This rule applies to Standard and Complex cases.

(2) Subject to any direction to the contrary, within 42 days after the day the respondent sent the statement of case (or, where there is more than one respondent, the date of the final statement of case) each party must send or deliver to the First-tier Tribunal and to each other party a list of documents—

- (a) of which the party providing the list has possession, the right to possession, or the right to take copies; and
- (b) which the party providing the list intends to rely upon or produce in the proceedings.

(3) A party which has provided a list of documents under paragraph (2) must allow each other party to inspect or take copies of the documents on the list.