

## SCHEDULE

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

## PART 3

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

#### **Notice of decisions and reasons**

**35.**—(1) Subject to the remainder of this rule, the First-tier Tribunal may give a decision orally at a hearing.

(2) The First-tier Tribunal must provide to each party within 30 days after the day of making a decision (other than a decision under Part 4 of these Rules) which finally disposes of all issues in the proceedings or of a preliminary issue dealt with following an order under rule 5(3)(f) (case management powers), or as soon as practicable thereafter, a decision notice which—

- (a) states the First-tier Tribunal's decision; and
- (b) notifies the party of any right of appeal against the decision and the time within which, and the manner in which, the right of appeal may be exercised.

(3) If the First-tier Tribunal does not provide written reasons for a decision, a party or an interested party may by application in writing made within 30 days after the day of the decision notice request such reasons.

(4) The First-tier Tribunal must send a full written statement of findings and reasons to each party within 30 days after the day of receiving an application for written reasons made in accordance with paragraph (3) or as soon as practicable thereafter.

(5) The First-tier Tribunal may publish any of its decisions if it considers it in the public interest so to do, with the manner of publication at the discretion of the First-tier Tribunal.