

SCHEDULE

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

PART 1

Introduction

Interpretation

1. In these Rules—

“the 2014 Act” means the Tribunals (Scotland) Act 2014;

“RSTPA 2014” means the Revenue Scotland and Tax Powers Act 2014⁽¹⁾;

“appellant” means—

- (a) the person who starts proceedings (whether by notifying an appeal, by making an application, by a reference, or otherwise);
- (b) in proceedings started jointly by more than one person, such persons acting jointly or each such person, as the context requires;
- (c) in any case, a person substituted as an appellant under rule 9 (addition, substitution and removal of parties);

“Basic case” means a case allocated to the Basic category under rule 24 (allocation of cases to categories);

“chairing member” means the chairing member of the First-tier Tribunal, who is the legal member of that tribunal or, as the case may be, the member chosen by the Chamber President in terms of rule 19(1);

“Chamber President” means the Chamber President of the First-tier Tribunal;

“Complex case” means a case allocated to the Complex category under rule 24;

“Convention Rights” has the meaning given to it in section 1 of the Human Rights Act 1998⁽²⁾;

“Default Paper case” means a case allocated to the Default Paper category under rule 24;

“document” means anything in which information is recorded in any form, and an obligation under these Rules to provide or allow access to a document or a copy of a document for any purpose means, unless the First-tier Tribunal directs otherwise, an obligation to provide or allow access to such document or copy in a legible form or in a form which can be readily made into a legible form;

“excluded decision” means a decision falling under section 51 of the 2014 Act;

“First-tier Tribunal” means the First-tier Tribunal for Scotland Tax Chamber;

“hearing” means an oral hearing and includes a hearing conducted in whole or in part by video link, telephone or other means of instantaneous two-way electronic communication;

“interested party” means a person other than the appellant or respondent on whom the First-tier Tribunal has ordered the proceedings before it to be served;

“party” means a person who is (or was at the time that the First-tier Tribunal disposed of the proceedings) an appellant or respondent in proceedings before the First-tier Tribunal;

(1) 2014 asp 16.

(2) 1998 c.22.

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“practice direction” means a direction given under section 74 of the 2014 Act;

“respondent” means—

- (a) Revenue Scotland, where Revenue Scotland is not an appellant;
- (b) in proceedings brought by Revenue Scotland alone, a person against whom the proceedings are brought or to whom the proceedings relate;
- (c) in any case, a person substituted or added as a respondent under rule 9; and

“Standard case” means a case allocated to the Standard category under rule 24.

Overriding objective and parties’ obligation to co-operate with the First-tier Tribunal

2.—(1) The overriding objective of these Rules is to enable the First-tier Tribunal to deal with cases fairly and justly.

(2) Dealing with a case in accordance with the overriding objective includes—

- (a) dealing with the case in ways which are proportionate to the importance of the case, the complexity of the issues, the anticipated expenses and the resources of the parties;
- (b) avoiding unnecessary formality and seeking flexibility in the proceedings;
- (c) ensuring, so far as practicable, that the parties are able to participate fully in the proceedings;
- (d) using any special expertise of the First-tier Tribunal effectively; and
- (e) avoiding delay, so far as compatible with proper consideration of the issues.

(3) The First-tier Tribunal must seek to give effect to the overriding objective when it—

- (a) exercises any power under these Rules; or
- (b) interprets any rule or practice direction.

(4) Parties must, insofar as reasonably possible—

- (a) help the First-tier Tribunal to further the overriding objective; and
- (b) co-operate with the First-tier Tribunal generally.

Mediation

3. The First-tier Tribunal should seek, where appropriate—

- (a) to bring to the attention of the parties the availability of mediation for the resolution of the dispute; and
- (b) if the parties wish, and provided that it is compatible with the overriding objective, to facilitate the use of mediation.

Delegation to staff

4.—(1) Staff of the Scottish Courts and Tribunals Service may, with the approval of the Chamber President, carry out functions of a judicial nature permitted or required to be done by the First-tier Tribunal.

(2) The approval referred to at paragraph (1) may apply generally to the carrying out of specified functions by members of staff of a specified description in specified circumstances.

(3) Within 14 days after the date that the First-tier Tribunal sends notice of a decision made by a member of staff pursuant to an approval under paragraph (1) to a party, that party may make a written application to the First-tier Tribunal for that decision to be considered afresh by a member of the First-tier Tribunal.

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