

SCHEDULE 1

The First-tier Tax Tribunal for Scotland Rules of Procedure 2015

PART 4

Correcting, Setting Aside and Appealing decisions of the First-tier Tribunal

Power to treat an application as a different type of application

42. The First-tier Tribunal may treat an application for a decision to be corrected or set aside, or for permission to appeal against a decision, as an application for any other one of those things.