
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 364

TRIBUNALS AND INQUIRIES

The First-tier Tribunal for Scotland Local Taxation
Chamber (Rules of Procedure) Regulations 2022

Made - - - - 8th December 2022
Laid before the Scottish
Parliament - - 12th December 2022
Coming into force 1st April 2023

THE FIRST-TIER TRIBUNAL FOR SCOTLAND LOCAL TAXATION
CHAMBER (RULES OF PROCEDURE) REGULATIONS 2022

1. Citation and commencement
2. Application of the Rules set out in the schedule
Signature

SCHEDULE THE FIRST-TIER TRIBUNAL FOR SCOTLAND
LOCAL TAXATION CHAMBER RULES OF
PROCEDURE 2022
PART 1 Rules common to all proceedings before the
First-tier Tribunal

1. Interpretation
2. Overriding objective
3. Performance of the Tribunal's functions
4. Case management powers
5. Conjoining of appeals
6. Dismissal of a case
7. Further representations
8. Attendance of witnesses
9. Disposal of an appeal without a hearing
10. Lodging of documents
11. Notice of hearings
12. Procedure at hearing
13. Representatives
14. Interpreters

Status: This is the original version (as it was originally made).

15. Supporters
 16. Evidence and submissions
 17. Decision of the First-tier Tribunal
 18. Publication of decisions
 19. Review of a decision
 20. Expenses
 21. Correction of clerical mistakes or accidental slips or omissions
 22. Signature of documents
 23. Sending and delivery of notices and documents
 - PART 2 Procedure in respect of non-domestic rates appeals
 24. Interpretation
 25. Appeals lodged prior to 1 April 2023
 26. Notice of appeal
 27. Confirmation of receipt of appeal by the First-tier Tribunal
 28. Withdrawal of appeal
 29. Application for referral to the Upper Tribunal
 30. Decision on referral to the Upper Tribunal
 31. Appeal against refusal to refer to the Upper Tribunal
 32. Appeal to the Lands Valuation Appeal Court
 - PART 3 Procedure in respect of council tax and water charges appeals
 33. Interpretation
 34. Notice of Appeal served prior to 1 April 2023
 35. Notice of appeal
 36. Confirmation of receipt of appeal by the First-tier Tribunal
 37. Withdrawal of appeal
 38. Orders
 39. Consideration of application for permission to appeal to the Upper Tribunal
 - PART 4 Procedure in respect of council tax reduction appeals
 40. Interpretation
 41. Notice of appeal
 42. Confirmation of receipt of appeal by the First-tier Tribunal
 43. Withdrawal of appeal
 44. Procedure for applying for and giving orders
 45. Failure to comply with rules etc
 46. Disposal of an appeal without a hearing
 47. Appeal procedure – further provision
 48. Decision of the First-tier Tribunal – further provision
 49. On receipt of the decision of the First-tier Tribunal in...
 50. Consideration of application for permission to appeal to the Upper Tribunal
 - PART 5 Procedure in respect of penalty notice appeals under the 2020 Act
 51. Interpretation
 52. Notice of appeal
 53. Confirmation of receipt of appeal by the First-tier Tribunal
 54. Payment of penalties while appeal is pending
 55. Withdrawal of appeal
 56. Decisions of the First-tier Tribunal – further provision
 57. Consideration of application for permission to appeal to the Upper Tribunal
- Explanatory Note