

## 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

###### Decision of the First-tier Tribunal

17.—(1) Where there are two or more members of the First-tier Tribunal, the decision of the First-tier Tribunal must be made by majority, but in the event of a tie the chairing member has a casting vote.

(2) Where an appeal is decided at a hearing, the decision of the First-tier Tribunal may be given orally at the end of the hearing or reserved until a later date.

(3) In reaching its decision on any matter, the First-tier Tribunal may take into account either of the following—

- (a) that the parties reach agreement in writing, or
- (b) that either party agrees to concede their position in writing.

(4) As soon as possible after making a decision in an appeal, the First-tier Tribunal must issue that decision in writing to the parties, including a statement of facts and the findings and reasons for the decision.

(5) The decision referred to in paragraph (4) must be—

- (a) signed and dated by the legal member of the First tier-Tribunal who conducted the hearing where practicable, and in any case by a legal member of the First-tier Tribunal, and
- (b) accompanied by a notice explaining the parties' right to request a review of the decision or to request permission to appeal on a point of law, specifying the time within which, and the manner in which, such right to request a review or permission to appeal may be exercised.

(6) Except where a decision is given orally at the end of the hearing, it is treated as having been made on the date on which it is signed and dated in accordance with paragraph [F1(5)(a)].

**F1** Word in sch. rule 17(6) substituted (1.4.2023) by [The First-tier Tribunal for Scotland Local Taxation Chamber and Upper Tribunal for Scotland \(Rules of Procedure\) \(Miscellaneous Amendment\) Regulations 2023 \(S.S.I. 2023/40\)](#), regs. 1, 2(4)

###### Commencement Information

**I1** [Sch. rule 17](#) in force at 1.4.2023, see [reg. 1\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022, Paragraph 17.