

## 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

###### **Overriding objective**

**2.**—(1) The overriding objective of the First-tier Tribunal is to deal with the proceedings fairly and justly.

(2) Dealing with proceedings fairly and justly includes—

- (a) dealing with the proceedings in a manner which is proportionate to the complexity of the issues 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 proceedings,
- (d) using any special expertise of the First-tier Tribunal effectively,
- (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,
- (b) interprets any rule or practice direction.

(4) In particular, the First-tier Tribunal must actively manage proceedings in accordance with the overriding objective.

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###### **Commencement Information**

**11** Sch. rule 2 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 2.