

## SCHEDULE

### THE FIRST-TIER TRIBUNAL FOR SCOTLAND LOCAL TAXATION CHAMBER RULES OF PROCEDURE 2022

#### PART 2

##### Procedure in respect of non-domestic rates appeals

###### Appeals lodged prior to 1 April 2023

**25.—**(1) This rule applies instead of rule 26 (notice of appeal) and rule 27 (confirmation of receipt of appeal by the First-tier Tribunal) to appeals lodged in accordance with paragraph (2) prior to 1 April 2023.

(2) An appeal has been lodged for the purposes of this rule if prior to 1 April 2023 a notice of appeal was lodged with an assessor in accordance with regulation 3(2) of the 1995 Regulations and such appeal has not been withdrawn or otherwise disposed of.

(3) The assessor with whom the notice referred to in paragraph (1) of regulation 3 of the 1995 Regulations has been lodged must, no later than 30 April 2023—

- (a) notify the First-tier Tribunal that such appeal has been duly lodged, and
- (b) send to the First-tier Tribunal the notice of appeal lodged with them and any additional information in their possession relevant to the appeal.

(4) The First-tier Tribunal may, subject to the requirements in paragraph (5), write to the appellant by letter delivered by post or email requesting that they confirm they intend to proceed with the appeal.

(5) The requirements in this paragraph are that the request referred to in paragraph (4) must—

- (a) be sent to the appellant no later than 30 June 2023,
- (b) request confirmation that the appellant intends to proceed with the relevant appeal,
- (c) request a response within no less than 28 days from the date of issue of the letter,
- (d) inform the appellant—
  - (i) that they retain the right to pursue the appeal,
  - (ii) that if a response does not reach the First-tier Tribunal within the time specified their appeal may be treated as withdrawn,
  - (iii) of the consequences of such a withdrawal in respect of whether an appeal on the same grounds may be made in the future,
  - (iv) where they may be able to access advice in respect of their appeal and the request for confirmation, and
- (e) provide details of how the appellant may contact the First-tier Tribunal if they require further information.

(6) Where the First-tier Tribunal has written to the appellant in accordance with paragraph (4) and has not received a response within the time specified, the First-tier Tribunal may treat the appeal in respect of which confirmation was requested as withdrawn.

(7) In respect of any appeal which is proceeding to a hearing, the First-tier Tribunal requires to give to each party not less than 70 days' notice of the date, time and place set for the hearing of the appeal.

**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 25. (See end of Document for details)

(8) The notice period specified in paragraph (7) applies to cases to which this rule applies instead of any other notice period which would otherwise apply to that case.

[<sup>F1</sup>(9) The appellant must, not later than 35 days before the date set for the hearing, provide to the assessor and the First-tier Tribunal a written statement specifying—

- (a) the grounds of appeal; and
- (b) if the appeal relates to the rateable value or net annual value of the lands and heritages as entered in the valuation roll, the valuation which the appellant considers should be entered in the roll and the grounds on which that valuation is arrived at.

(10) The assessor must provide to the appellant and the First-tier Tribunal a written statement specifying the grounds on which the entry in the valuation roll was arrived at—

- (a) within 28 days, beginning on the date of receipt of the statement described in paragraph (9), and
- (b) not later than 21 days before the date set for the hearing.

(11) If the appellant does not provide the written statement specified in paragraph (9), in accordance with that paragraph, the First-tier Tribunal may dismiss the appeal in accordance with rule 6(3)(c) (dismissal of a case).]

**F1** Sch. rule 25(9)-(11) inserted (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(8)**

**Commencement Information**

**I1** Sch. rule 25 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 25.