

SCHEDULE

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

PART 2

Procedure in respect of non-domestic rates appeals

Confirmation of receipt of appeal by the First-tier Tribunal

- 27.—(1) Within 14 days of receipt of the notice of appeal, the First-tier Tribunal must—
- (a) send an acknowledgement of receipt of the notice of appeal to the appellant, and
 - (b) send to the assessor a copy of the notice of appeal, and anything supplied under rule [F126] (notice of appeal) and any order extending the time limit for appealing.
- (2) Upon receiving a copy of the notice of appeal sent in accordance with paragraph (1), the assessor must within 21 days, beginning on the date of receipt—
- (a) send to the First-tier Tribunal—
 - (i) the rateable value of the lands or heritages to which the appeal relates,
 - (ii) a copy of the proposal made by the appellant,
 - (iii) a copy of the notice that requires to be issued in accordance with regulation [F215] of the 2022 Regulations,
 - (b) notify the First-tier Tribunal as to the assessor's preferred form for a hearing or, if no preference, notification of such, and
 - (c) send to the appellant a copy of the information and documents set out in sub-paragraph (a).
- (3) Upon receipt of the [F3information and] documents in paragraph (2)(a) and notification in accordance with paragraph (2)(b), the First-tier Tribunal must within 14 days from the date of receipt invite the appellant's views as to the appellant's preferred form for a hearing.

F1 Word in sch. rule 27(1)(b) 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(10)(a)**

F2 Word in sch. rule 27(2)(a)(iii) 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(10)(b)**

F3 Words in sch. rule 27(3) 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(10)(c)**

Commencement Information

II [Sch. rule 27](#) 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 27.