

SCHEDULE

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

PART 2

Procedure in respect of non-domestic rates appeals

Withdrawal of appeal

28.—(1) The appellant may submit a request to the First-tier Tribunal to withdraw an appeal—

- (a) at any time before the hearing of the appeal by sending a notice requesting withdrawal in writing to the First-tier Tribunal, or
- (b) orally, at the hearing of the appeal.

(2) An appeal may not be withdrawn unless and until the First-tier Tribunal, either in writing or during the course of an appeal hearing, gives its permission for such a withdrawal.

(3) Without prejudice to paragraph (2), the First-tier Tribunal may take into account whether or not the appellant and the assessor have reached an agreement as to the alteration of the entry to which the appeal relates, and may take into account the terms of any such agreement.

Commencement Information

II Sch. rule 28 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 28.