

SCHEDULE

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

PART 2

Procedure in respect of non-domestic rates appeals

Appeal to the Lands Valuation Appeal Court

32.—(1) A decision of the First-Tier Tribunal under this Part may be appealed to the Lands Valuation Appeal Court in accordance with the Valuation of Lands (Scotland) Amendment Act 1879(1).

(2) An appeal under paragraph (1) must be lodged in accordance with the 1982 Act of Sederunt.

(3) Paragraphs (4) to (8) apply where a party seeking to appeal a decision of the First-tier Tribunal, or a decision in a case decided prior to 1 April 2023 by a body exercising functions that have been transferred to the First-tier Tribunal, makes a written application to the First-tier Tribunal—

(a) for a written statement of the reasons for the decision to be provided, where this has not already been issued,

(b) to prepare a stated case for the purpose of an appeal to the Lands Valuation Appeal Court.

(4) A party making an application to the First-tier Tribunal of the kind specified in paragraph (3) in respect of a case decided prior to 1 April 2023—

(a) must make such an application before 1 April 2024, and

(b) may, until 30 September 2023, only make such an application if that party has previously made an equivalent application to the body that originally heard the case, and either—

(i) received written confirmation that such body will not provide the statement or prepare the stated case, as the case may be, or

(ii) 28 days have passed and they have not received a response from that body.

(5) Where a party submits an application to the First-tier Tribunal of the kind specified in paragraph (3) in respect of a case decided prior to 1 April 2023—

(a) the application will be considered by a legal member of the First-tier Tribunal, and

(b) the legal member considering the application shall determine whether, having regard to the information available to the First-tier Tribunal at that time—

(i) where the application is of the kind specified in paragraph (3)(a), it is possible for the First-tier Tribunal to provide an accurate statement of reasons,

(ii) where the application is of the kind specified in paragraph (3)(b), it is possible for a sufficiently full statement of the case to be prepared to enable proper consideration by the Lands Valuation Appeal Court.

(6) Where a legal member has carried out an assessment under paragraph (5)(b) they must—

(a) if they determine that head (i) or (ii) of paragraph (5)(b) (as the case may be) should be answered in the affirmative, accept the application made to the First-tier Tribunal,

(b) if they determine that head (i) or (ii) of paragraph (5)(b) (as the case may be) should be answered in the negative, either

(1) 1879 c. 42.

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 32. (See end of Document for details)

- (i) refer the case to the First-tier Tribunal for rehearing, or
 - (ii) reject the application made to the First-tier Tribunal,
- as they deem appropriate, having had regard to all the circumstances.

(7) Where an application is accepted in accordance with paragraph (6)(a), the First-tier Tribunal will—

- (a) where the application is of the kind specified in paragraph (3)(a), provide the written statement of reasons to the applicant within 28 days,
- (b) where the application is of the kind specified in paragraph (3)(b), prepare the stated case in accordance with the 1982 Act of Sederunt.

(8) Where a case is referred to the First-tier Tribunal under paragraph (6)(b)(i)—

- (a) such case is to be considered as an appeal under rule 25 (appeals lodged prior to 1 April 2023) save that the First-tier Tribunal may waive the requirements on parties in paragraphs (3) and (7) of that rule if it considers it appropriate to do so, and
- (b) the First-tier Tribunal must write to the parties within 14 days of the decision to refer the case—
 - (i) informing them that the case has been so referred in accordance with this rule, and
 - (ii) advising parties what further information, if any, they require to submit.

Commencement Information

II [Sch. rule 32](#) in force at 1.4.2023, see [reg. 1\(2\)](#)

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