

SCHEDULE

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

PART 4

Procedure in respect of council tax reduction appeals

Withdrawal of appeal

43.—(1) The appellant may withdraw the appeal—

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

(2) Where an appellant withdraws an appeal in accordance with paragraph (1), the First-tier Tribunal must immediately notify the respondent.

(3) On receipt of a notification under paragraph (1) the First-tier Tribunal must treat the appeal as withdrawn.

(4) Subject to paragraph (5), an application for a withdrawn appeal to be reinstated may be made by—

- (a) the appellant, or
- (b) a respondent,

where the appellant or respondent can satisfy the First-tier Tribunal that the appellant or respondent has good reason to apply for reinstatement.

(5) An application under paragraph (4) must be made in writing and received by the First-tier Tribunal within the period of 31 days beginning with the day on which the First-tier Tribunal received notification of the withdrawal under paragraph (1).

(6) Where an appeal is withdrawn, no further appeal may be made in relation to the same matter.

Commencement Information

II Sch. rule 43 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 43.