

SCHEDULE 1

The Upper Tribunal for Scotland Local Taxation Rules of Procedure 2022

PART 3

General Powers and Provisions

Administration of Oaths

17. The Upper Tribunal may administer oaths to witnesses in due form.

Commencement Information

- II** [Sch. 1 rule 17](#) in force at 1.4.2023, see [reg. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Upper Tribunal for Scotland (Local Taxation Rules of Procedure) Regulations 2022, Paragraph 17.