

SCHEDULE 1

The Upper Tribunal for Scotland Local Taxation Rules of Procedure 2022

PART 3

General Powers and Provisions

Determination declined

6. If the Upper Tribunal declines to proceed to determine any appeal under section 1(3B) of the 1949 Act, it must give notice of its decision with reasons to all parties having an interest in the appeal and must refer the matter back to the First-tier Tribunal.

Commencement Information

II [Sch. 1 rule 6](#) 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 6.