

Local Taxation Chamber First-tier Tribunal for Scotland



PRACTICE DIRECTION No. 1 of 2023

Appeals lodged with assessors prior to 1 April 2023

1. Due to the volume of appeals which may need to be administered on and after 1 April 2023, the Chamber President of the First-tier Tribunal for Scotland, Local Taxation Chamber, issues this Practice Direction under section 74 of the 2014 Act and all other powers enabling the Chamber President to do so. She does so having obtained the approval of the President of Scottish Tribunals as required by that section.
2. This Practice Direction comes into effect on 1 April 2023.

Interpretation and application

3. In this Practice Direction -
 - (a) “appeal” has the same meaning as that given by rule 24 of the Procedural Rules;
 - (b) “assessor” has the same meaning as that given by sub paragraph (a) of the definition of “assessor” in rule 1 of the Procedural Rules;
 - (c) “Procedural Rules” means the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022;
 - (d) “relevant information” means the notice of appeal and any additional information relevant to the appeal which an assessor has to send to the First-tier Tribunal as set out in rule 25(3)(b) of the Procedural Rules;
 - (e) “the 2014 Act” means the Tribunals (Scotland) Act 2014; and
 - (f) “the First-tier Tribunal” has the same meaning as that given by rule 1 of the Procedural Rules.
4. Unless stated otherwise, any words or expressions used in this Direction have the same meaning as those words and meanings used in the 2014 Act.
5. This Practice Direction applies to appeals lodged with an assessor in accordance with regulation 3(1) and (2) of the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995 before 1 April 2023 which have been transferred to the Tribunal on or after 1 April 2023.

Notices of appeal

6. Where it is not reasonably practicable for an assessor to send any relevant information in relation to an appeal to the First-tier Tribunal by 30 April 2023, the assessor should do so no later than 21 days before the date set for the appeal hearing.

Mrs Jacqui Taylor

Chamber President

First-Tier Tribunal for Scotland, Local Taxation Chamber

Hamilton

28 March 2023