

UPDATE ON IMPACT OF COVID-19 PANDEMIC

1. Appeals continue to be accepted by the First tier Tribunal for Scotland Tax Chamber and processed in the usual way, albeit we are working remotely.
2. Our email address is TaxChamber@scotcourtribunals.gov.uk.
3. We would encourage Appellants to submit appeals electronically and for parties to provide e-mail and telephone contact details. This reduces the possibility of cross-contamination and is not reliant on the postal service.
4. If an Appellant has any queries about the appeal process then please just email us and we will reply as soon as possible.
5. There is a form of Notice of Appeal on this website. If an Appellant does not have access to scanning for supporting documentation, such as the decision from Revenue Scotland that is the subject matter of the appeal, then please simply identify the date and references of the letter(s) relied upon.
6. The usual process for a standard appeal is that when we acknowledge receipt of the Notice of Appeal (and enclosures, if any) we send a copy to Revenue Scotland and they are instructed to lodge a Statement of Case with the Tribunal and the Appellant within 42 days. That will continue. However, since we are aware that Revenue Scotland are also operating remotely and that might give rise to practical problems, the time limit in each appeal will be considered on its own merits.
7. We will look at the time limits in complex cases in consultation with the parties on a case by case basis.
8. In appeals where both parties wish the appeal to be decided on the basis of the documentation and arguments lodged with the Tribunal, and the majority of appeals received by the Tribunal fall into that category, the appeal will proceed in the usual way as quickly as is possible in the circumstances. In each case, once all relevant documentation has been received by the Tribunal, parties will be advised of the likely timescale.
9. In all cases, where there is no dispute about the facts and the issue is whether the law has been correctly applied by Revenue Scotland, it is likely that the Tribunal will decide that the appeal should be decided on the basis of written argument but, on application, parties will be given the opportunity to argue otherwise.
10. At present, because of social distancing and travel limitations, it is not possible to hold Hearings in George House but we are actively exploring various alternative options in light of the evolving advice intimated by Scottish Government.
11. In cases where there is a dispute about the facts, the Tribunal will decide on the procedure to be adopted on a case by case basis after discussion with parties and their representatives.