



SCOTTISH TRIBUNALS ANNUAL REPORT 2022 - 2023

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Foreword from the President of Scottish Tribunals

Welcome to the Tribunals Annual Report of 2022 – 2023.

Tribunals occupy a vital role in the justice system. They adjudicate on a wide range of issues, some involving the most vulnerable individuals in society. Each chamber has specialised experience. Their ethos is to resolve problems in an informal and swift manner.

The past year has seen three developments. First, the Local Taxation Chamber commenced hearing cases on 1 April 2023. Second, we undertook a recruitment exercise to ensure enough members in each chamber. Third, we increased the programme of training events.

This is my last annual report. I am grateful to the chamber presidents and all of the members for their support and encouragement. I am confident that the Scottish tribunals will continue to thrive under the leadership of Lady Wise.



*The Rt Hon. Lord Woolman
President of Scottish Tribunals*

Performance & People

Efficient Disposal of Business

The efficient disposal of business in the Scottish tribunals continues to be successfully carried out by the chambers, through the leadership of the respective Chamber Presidents. Full details of each chamber's successes can be found in the 'Chamber Updates' section of this report.

Conduct Matters

Any complaints about the conduct of tribunal members are considered by the Judicial Office for Scotland in accordance with the [Complaints against Members of the Scottish Tribunals Rules 2018](#).

From 1 April 2022 – 31 March 2023 the following number of complaints were considered.

RULE	OUTCOME	TOTAL
7	Out of Time	1
8	Dismissed by Judicial Office	5
11	Dismissed by the President of the Scottish Tribunals	1
TOTAL		7

From 1 April 2022 – 31 March 2023 the following number of complaints were considered under the [Mental Health Tribunal Scotland's \(MHTS\) Interim Complaints Procedure](#).

RULE	OUTCOME	TOTAL
5(3)	Dismissed by Judicial Office	1
	TOTAL	1

Welfare

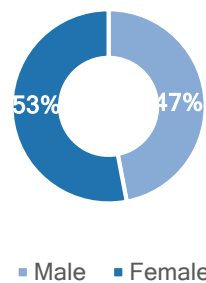
The Judicial Office for Scotland continue to support tribunal members with any welfare requirements they may have. The Judicial Welfare and Support Committee, with the support of the Judicial Office for Scotland continue to ensure that the judiciary is well supported in their role.

Tribunal Membership

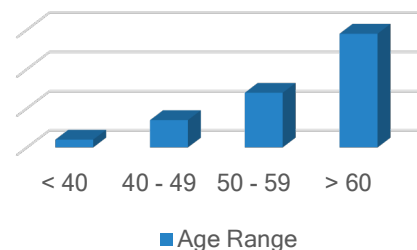
We continue to balance between assignment and recruitment. Whilst assignment may make it possible for the required member numbers to be fulfilled, appointment of new members is also key to update particular expertise, maintain a varied age profile and to enhance diversity.

The diagrams below display the profile of tribunal members as of 31 March 2023.

First-tier Tribunal Gender Profile



Age Range of Tribunal Members



The Judicial Education for Tribunals

In 2021, the Judicial Education for Tribunals (JET) Working Group agreed the Guidelines for Specialist Tribunal Training and the Quality Assurance (QA) Framework as the basis for the approach to Tribunal training. These guidelines underpin the quality assurance framework for specialist Tribunal training run by Chambers in the First-tier Tribunal. In 2022/23 a partnership review process for tribunal training was more firmly embedded. The Judicial Institute has observed a number of specialist Tribunal training courses, recording good practice and providing recommendations for enhancements, where appropriate. In June 2023 JET will be submitting its second annual report to the Lord President, reporting on the specialist training run by Chambers and the generic Tribunal Craft course delivered by the Judicial Institute.

Judicial Institute - Tribunal Craft Course - 8 November 2022 and 22 March 2023

This course was designed specifically for tribunal members to develop tribunal craft skills through discussion, reflection and learning from other members. A focus of this course was how these skills can be used in a remote hearing context.

Aspects of tribunal craft were considered at pre-hearing, hearing and post-hearing stages. All sessions were tied together through a progressive case study and discussion points. Tribunal Chamber presidents delivered presentations remotely, followed by small breakout groups to allow for group discussion and consideration of the case study.

The course was designed to assist participants with the following:

- communicating effectively with representatives and parties;
- assessing the credibility and reliability of evidence;
- using effective questioning techniques;
- providing sound and well-structured reasons for decisions; and
- understanding the relevance of judicial ethics and perception of bias.

The course received very positive reviews:

“I found the input from discussions with colleagues during breakouts to be interesting and I felt that I learned different dimensions from different jurisdictions which was thought-provoking.”

“I will hopefully remember the discussions if any of the scenarios arise and I will keep all of it in mind at work”

Status of Devolution

The focus for the Scottish Tribunals has been on the establishment and improvement of the existing First-tier Tribunals. Efforts have been focused on the establishment of the Local Taxation Chamber which transferred over on April 1st 2023. Further efforts have been made in training our existing members and working with our colleagues at the Scottish Government to produce timelines for future devolution.

Upper Tribunal for Scotland



A Year at a Glance

The Upper Tribunal for Scotland received 37 applications in the last reporting year. 3 new members have been appointed to the Upper Tribunal in the same period.

The Upper Tribunal has yet to see an increase in cases originating from the Social Security Chamber but this will change as the Chamber hears more cases.

Upcoming Changes

The introduction of the Local Taxation Chamber will have a considerable effect on the Upper Tribunal for Scotland which will now hear onward appeals relating to council tax, water charges, council tax reduction and penalty notices, as well as non-domestic rates appeals which may be referred to the Upper Tribunal by the First-tier Tribunal. As part of the transfer of functions, the Upper Tribunal will also receive a number of existing non-domestic rates appeals on 1 April 2023, which have been referred to the Lands Tribunal for Scotland by the Valuation Appeal Committees.

The low emissions zone comes into force on 1st June 2023 for the Glasgow area with Edinburgh, Dundee and Aberdeen in year 2024 – 2025.

Upper Tribunal Membership

Membership	Number
Legal Member	1
Sheriff	10
Court of Session Judge	3

Chamber Presidents of the First-tier Tribunal for Scotland



Aileen Devanny
Housing and Property
Chamber



Anne Scott
Tax Chamber



Alex Green
General Regulatory
Chamber



May Dunsmuir
Health and Education
Chamber



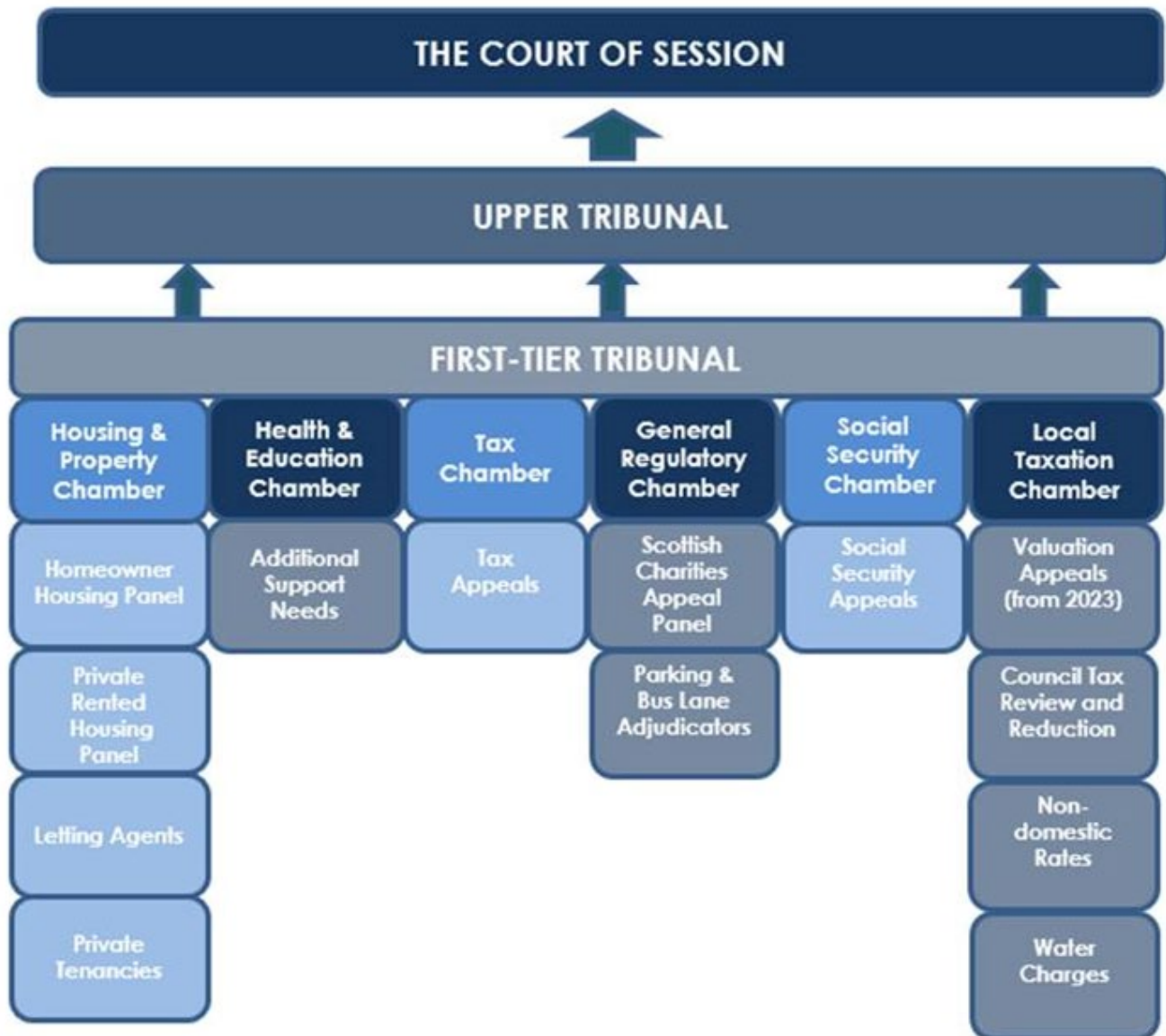
Jacqui Taylor
Local Taxation Chamber



Andrew Veitch
Social Security Chamber

Chamber Updates

Scottish Tribunals Structure as of March 2023



General Regulatory Chamber First-tier Tribunal for Scotland



Chamber President: Alex Green

Introduction

The General Regulatory Chamber has two jurisdictions: the Scottish Charity Appeals Panel and Parking and Bus Lane Appeals.

The Scottish Charity Appeals Panel

The Scottish Charity Appeals Panel hears appeals against decisions made by the Office of the Scottish Charity Regulator; the body which regulates charitable activity in Scotland. It has 3 Legal Members (including the Chamber President) and 7 Non-Legal Members. There were no appeals in the period 2022-23.

Parking and Bus Lane Appeals

Introduction

Parking and Bus Lane Appeals currently consider appeals in three areas:

- Parking Penalty Charge Notices;
- Bus Lane Enforcement Charge Notices; and
- Vehicle removals.

The respondents are several Scottish local authorities participating in Decriminalised Parking Enforcement. Historically, parking enforcement was a matter for the criminal law. However, Decriminalised Parking Enforcement is a regime which enables a local authority to administer its own parking penalties. In areas with Decriminalised Parking Enforcement, stationary traffic offences cease to be criminal offences enforced by the police and instead become civil penalties enforced by the local authority. There are currently 21 Scottish local authorities operating Decriminalised Parking Enforcement. Three Scottish local authorities issue and enforce charges for bus lane contraventions.

This year at a glance

A breakdown of the work of the Parking and Bus Lane Appeals over the financial year 2022-23 is set out below:

Received in financial year	Appeals disposed	Allowed	Dismissed	Not contested	Withdrawn	Not registered
1021	650	158	349	222	43	161

Training

We ran a successful Legal Members training day on 31 March 2022 which was a combination of legal updates and tribunal craft. Once again, Emma Bell ran an excellent session on tribunal craft on the topic of “Procedural Justice and how to manage difficult dynamics during a hearing”.

Expansion

The jurisdiction is expanding. We will shortly be renamed and will be called “Transport Appeals”. This will accommodate appeals relating to the enforcement of Low Emission Zone Schemes, Workplace Parking Licensing Schemes, Double Parking Prohibitions, Pavement Parking Prohibitions and Dropped Kerb Parking. Regulations have been laid before the Scottish Parliament to allow the new low emission zones enforcement regime to come into force on 1 June 2023. The following local authorities operate Low Emission Zones:

- Aberdeen. Enforcement is due to start on 1 June 2024.
- Dundee. Enforcement is due to start on 1 June 2024.
- Edinburgh. Enforcement is due to start on 1 June 2024.
- Glasgow. Enforcement is due to start on 1 June 2023.

Housing and Property Chamber

First-tier Tribunal for Scotland



Chamber President: Aileen Devanny

Successes during the year

By the start of the reporting year, the Chamber had completely recovered from the pandemic period, and there was no backlog for any application type. Property inspections in repairing standard and rent assessment applications resumed as normal, without specific risk assessments being undertaken beforehand. As the year progressed, while case management discussions (CMDs) continued to be held by teleconference, there was a resumption of in-person evidential hearings, mainly in cases involving property factor and letting agent applications. These applications can be particularly complex, and can involve considerable paperwork, group applications and/or multiple witnesses.

The Chamber again saw a significant rise in application numbers, reaching higher levels than before the pandemic. This rise was largely due to a substantial increase in eviction applications.

As in the previous year, tribunal members have had to keep abreast of changes to housing legislation during the year when considering cases. Some of the changes introduced by the Coronavirus (Scotland) Act 2020 were revoked from 30 March 2022, notably those which lengthened the required eviction notice periods before an application could be made to the tribunal. The provisions which made previously mandatory eviction grounds discretionary were retained.

The Cost of Living (Tenant Protection) (Scotland) Act 2022 introduced a number of temporary changes to legislation from 28 October 2022 until 31 March 2023. This Act introduced delays in the enforcement of eviction orders, affecting applications received by the Chamber after 28 October 2022, as well as those received before that date where the relevant notice was served or given to the tenant on or after 6 September 2022. Eviction orders granted on certain grounds, such as criminal or antisocial behaviour, are not affected by the changes. The Act also introduced new grounds which are unaffected by the changes to the enforcement period.

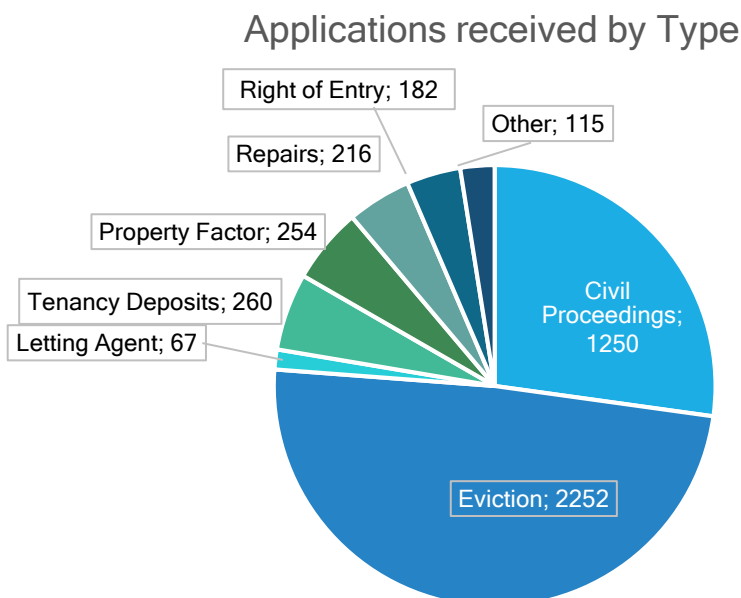
These include that the landlord intends to sell or live in the property to alleviate financial hardship, or that the tenant has substantial rent arrears. The Act also introduced increased damages for unlawful evictions, and a variable rent cap for private landlords.

The Chamber held a successful all members' training event in February 2023 which was positively evaluated by the Judicial Institute for Scotland (JI). On each criteria for training delivery set by the JI, the Chamber was assessed as having met or exceeded the standard set in the guidelines.

1. Case volumes and trends during the year

A total of 4596 applications were received during the reporting year. This was a 37% increase on the level of applications received in 2021-22, and indicates a substantial increase, exceeding those received (4112) pre-pandemic in 2019-20. A breakdown of applications dealt with during the year is shown in the table below. The brought forward/carried forward figures reflect the ongoing nature of cases.

Applications	Brought forward	Received	Closed	Carried forward
Totals	1757	4596	4001	2352



The vast majority (84%) of applications received were once again within the private rented sector jurisdiction. The most noticeable change in the overall distribution of applications received was a significant increase in eviction applications. These made up 60% of all applications received, compared with 37% in 2021-22. The level of eviction applications was also 29% higher than the number in 2019-20, before the pandemic period.

While the total number of civil proceedings applications was slightly higher than in 2021-22, the proportion of these fell from 33% of all applications in the previous year to 27% of all applications. These figures suggest that most eviction applications were no longer accompanied by a civil proceedings application. This could indicate that fewer eviction applications were brought on rent arrears grounds than was previously the case.

As in the two previous years, the third biggest category of applications (6%) was tenancy deposit applications for an order for payment of a sanction where the landlord has failed to comply with the duty to pay a tenancy deposit into an approved scheme. The number of applications fell by 13% compared with the previous year.

The number of property factor applications was marginally lower than that for tenancy deposit applications, also accounting for 6% of all applications. Numbers were up by 28% on the previous year. This was at least partly due to a sizeable increase in the number of multiple applications relating to the same development or tenement. Letting agent applications increased by 46%, although the actual numbers (67) remained fairly low.

While the total number of repairs cases increased by 19% on the previous year, the overall proportion remained at around 5%. The number of right of entry applications rose by 13% on the previous year. While still low in volume (30), rent assessment applications increased - these were 58% higher than in 2021-22.

A total of 4001 applications were closed during the year, 31% more than during the previous year. Perhaps unsurprisingly, given the higher volume of applications received - but nonetheless a testament to the hard work of the tribunal members and SCTS administrative staff who process and determine the applications received - 34% more applications were carried forward into 2023-24 than in the previous year.

A total of 3675 hearings and CMDs were held during the year - of these, 2574 were CMDs and 1101 were hearings. An application can be determined either at a CMD or a hearing.

Upcoming changes

Following the successful re-introduction of in-person hearings, mainly in property factor and letting agent cases, work is ongoing to restore the previous arrangements for repairing standard and rent assessment cases. This will involve holding an in-person hearing at a local venue shortly after carrying out the property inspection.

A number of changes to the statutory repairing standard which landlords are required to comply with are due to come into force on 1 March 2024. From that date, all private rented properties will be required to have central heating, a kitchen with adequate space and facilities to prepare and store food, and common areas that are safe to use and properly maintained. Properties will also need a circuit breaker device that reduces the risk of electrocution and fire.

Some of the changes introduced by the Cost of Living (Tenant Protection) (Scotland) Act 2022 have been extended from 1 April 2023 until 30 September 2023. Enforcement of evictions will continue to be delayed except in certain specified circumstances. Increased damages for unlawful eviction, up to a maximum of 36 times the monthly rent, will continue to apply. The legislation also makes a temporary modification to rent legislation: there will continue to be a cap on private rents, now fixed at 3%. Private landlords will be able to apply for increases of up to 6% to help cover certain increases in costs in defined and limited circumstances. Processes are being put in place in relation to these changes. It is possible that the changes under the Act could be extended again for a further six months until 31 March 2024.

Health and Education Chamber

First-tier Tribunal for Scotland



Chamber President: May Dunsmuir

Introduction

We celebrate 5 years in the First-tier Tribunal for Scotland in this reporting year. We also enter into phase 3 of our transition from the pandemic, with a return to the option of fully in-person hearings. I issued new guidance [PGN 01 2023 HEARINGS IN THE HEC.pdf](#) (healthandeducationchamber.scot) in tandem with this in February 2023, setting out the three hearing types now available: in-person (in a physical venue), remote (online or telephone) or a hybrid version of these.

Legal members will continue to decide which hearing type is suitable at the judicial case management stage. A great deal of work then begins in the background, whether it is a hearing in a sensory hearing suite or online. Our legal members may direct but it is our staff - case officers, schedulers and clerks – who make sure that the hearing is set up and runs smoothly. I am grateful to all for their hard work here.

We had the opportunity to meet again in-person, the first since 2019, at our annual All Member Conference, which was both a jubilant and poignant occasion, as it took place on 23 March 2023 – 3 years from the first national lockdown. We had the opportunity then to learn more about autism, which remains our main type of ‘additional support need’. We also concentrated this year on advanced decision writing and edition 2 of our *Judicial Decision Writing Toolkit* was issued to members to coincide with this.

We remain committed to listening to the authentic voices of children and young people, their parents or carers and those who support their education. I am grateful to the national children’s agency, *My Rights, My Say*, who provide me with access to groups of children who are happy to share their views. Their influence can be found in my guidance on *The Child, Young Person and the Tribunal* [Guidance to Tribunal Members | First-tier Tribunal for Scotland \(Health and Education Chamber\)](#) and in the four new animations we will shortly launch, explaining online and in-person hearings, how to get ready for a hearing and how to talk at a hearing.

There remains a growing interest in our sensory hearing suites and I conducted tours at the Glasgow Tribunals Centre for members of the Scottish Parliament, the Scottish Government and the Scottish Children's Reporter Administration in 2023.

Our annual Tribunal Forum took place online in 2022 and was very well attended, exceeding all previous years. The Forum provides a unique opportunity to share developments and to iron out thorny issues. It is through the Forum that we have managed to reduce the number of suspension requests, improve the release of education records and clarify the role of witnesses, including skilled (or expert) witnesses.

Finally, this year's case volume exceeds all previous years. This placed a small judiciary and casework team under considerable pressure. Despite this, all of our targets were met. Plans are now in place for the assignation of new members from other Chambers in the First-tier Tribunal to help with rising volume.

HEC Case Activity 2022-23

The Chamber saw a sharp rise in applications with a total of 202, the highest in any reporting year. Placing requests remain the highest reference type with a total of 160.

Two applications were made for permission to appeal (both on preliminary decisions) and permissions were granted. These now sit with the Upper Tribunal. Two applications were made for a review of the decision, one of which was granted.

Volume Increase – Case Types							
Type	16/17	17/18	18/19	19/20	20/21	21/22	22/23
Placing Requests	53	74	71	96	59	98	160
CSP	11	13	24	25	12	16	22
Transitions	0	2	1	1	0	3	3
Reference Totals	64	89	96	122	71	117	185
Claims	9	11	17	24	12	16	17
Application Totals	73	100	113	146	83	133	202

- 193 applications were submitted by a parent or guardian. Eight were submitted by a child, the highest in any reporting year. One was submitted by a young person.
- Nine applications involved a child or young person who is 'looked after' by their local authority.
- The majority gender remains male.
- Autistic Spectrum Disorder (ASD) remains the highest single additional support need reported (in a total of 134 applications).
- Disposals of applications have increased month on month - with a total of 183 applications with an outcome in this reporting year.

President's Power to Monitor (rule 12)

Three requests were made to the President inviting her to monitor the implementation of a tribunal's decision, the highest on record for any reporting year. The President referred one of these to the Scottish Ministers in 2022 for failure to implement the decision.

Judicial Training in the HEC

The Chamber's reputation for delivering high quality, innovative, creative and practical training events continued this year.

Half of our legal members attended a new intensive two-day *Advanced Decision Writing* course. The members were challenged to consider what makes an excellent decision by working through realistic examples of how (and how not) to reflect the complex legal tests; what makes a good finding in fact (including an exercise on how to factually describe an apple); and how to improve the structure, length and content of decision reasons. A particular high point was a detailed, practical presentation by the Hon Lady Carmichael KC on first instance decision writing.

All legal members attended evening training in October 2022 where one focus was on the drafting of letters to children explaining our decisions. The HEC ethos of placing the child/young person at the heart of its work continued with an inspirational presentation by Ms Marie Harrison, of Children in Scotland, called *Seeking children's views: the importance of trying*, discussing how creative independent advocates are in supporting children to give their views in a sensitive way.

The All Members' Conference, entitled *Inclusive Practice for Autistic Learners: Key Issues for the HEC* saw the return of autism experts Dr Marion Rutherford and Ms Lorna Johnston of the National Autism Implementation Team to share the latest developments in the very rapidly moving area of autism practice. Members were gripped for the whole day with experiential activities, lived experience audio and video, realistic case studies and tuition on the most up to date concepts in the field.

Judicial Training from the HEC

The President provided external training to other agencies in this reporting year, including a Judicial Institute talk entitled *Vulnerability in Court – UNCRPD and Access to Justice – a Tribunal perspective*; and to Redress Scotland, entitled *Three Principles of Chairing (Confidence, Courage and Compassion)*.

A member perspective: In-house Legal Member

I have had another busy, hugely enjoyable and challenging (fifth) full year as the HEC's In-house Legal Member. No two days are the same. I have continued to work with the President on developing training events for the membership, both online and in person. It is crucial for the quality of the work we do that these events are as carefully planned and executed, and that training is directly applicable in the work of members.

This year saw an increase in my time, to match the growing work in the Chamber. The increase in volume of cases has translated into more member peer review and interlocutory business. I have continued to assist the President with responses to consultations and reviews, such as to the Scott Review, the Restraint and Seclusion guidance consultation and the recent Education Appeal Committee consultation. Examining all HEC written decisions is another important part of my in-house work, as they provide material for practice points that then feed into member training and contribute to updates to the Chamber's publications, such as the *Judicial Decision Writing Toolkit* and *Case Digest*. Keeping the Chamber's extensive library of legal and subject specialist books up to date is another regular task. And then there are the monthly Judicial Case Management meetings where all live cases are discussed with the case work team in order to provide regular reports to the President.

As I said already, no two days are the same: just as I like it!

Looking ahead

Three days of induction training will be delivered in June 2023 to new legal, education, health and social work members assigned to the Chamber.

Our new video animations will be launched in May 2023 to add to the Chamber's range and style of accessible information. These will be delivered with audio, subtitles and BSL. Eventually Makaton will be an added language.

We will try to identify new venues for sensory hearings, by adapting current SCTS hearing rooms, where possible



Temporary Chamber President: Andrew Veitch

Introduction

This is my first report as Temporary Chamber President.

My predecessor, Anne Scott, demitted office at the end of May 2022 and I would like to express my thanks to her both for the immense contribution she made to the setting up of the Chamber and for the help she has given me since my appointment.

The Chamber had a conference/training event in Glasgow in November 2022. In his address to the conference Lord Woolman referred to a “modern tribunal system that places tribunal users at the centre of all it does” and “ensures that service users have a simple and straightforward experience.” I commented that these remarks by Lord Woolman appeared to me to compliment the stated aim of the Scottish government that claimants or appellants should be treated with dignity, fairness and respect. These aims inform the approach of this chamber to meeting the needs of benefit appellants in Scotland.

Appeal Volumes

The Social Security Chamber hears appeals in relation to non-disability and disability cases including Best Start Grant, Pregnancy and Baby Payment, Early Learning Payment, School Age Payment, Funeral Support Payment, Young Carer Grant, Winter Heating Assistance for Children and Young People, Scottish Child Payment, Child Disability Payment and Adult Disability Payment.

Appeal volumes continue to be significantly lower than forecast. In the period from 01 April 2022 to 19 April 2023, the Chamber received 169 appeals, 7 appeals were withdrawn. There were 61 decisions issued. 43 appeals were decided by means of a telephone hearing and 18 on the papers. Appellants were successful in 25 cases and Social Security Scotland in 36 cases. In the period from 01 April 2022 to 18 April 2023, the Chamber has received 42 Child Disability Payment Appeals, of which 13 were successful and 8 unsuccessful. 12 were decided by means of a telephone hearing and 9 on the papers.

Since national roll-out of Adult Disability Payment on 29 August 2022, the Chamber has received 74 Adult Disability Payment Appeals, of which 5 were successful and 4 were unsuccessful. 3 were decided by means of a telephone hearing and 6 on the papers. Of the total number of appeals 10 had to be adjourned. There were no in-person hearings and no video link hearings. Only one request was made for an in person hearing and none for video link hearings. There have been no complaints.

Whilst the majority of hearings will continue to be telephone hearings, facilities do exist for video link hearings and on cause shown the Chamber President can authorise in-person hearings.

Training

In November 2022 the Chamber held its first conference/training event in Glasgow. 132 members attended. This was the first opportunity for Chamber members to meet with one another and Chamber staff. The opportunity was also taken to provide training and materials on Adult Disability Payment and Child Disability Payment together with information as to how the Members Portal will work. Feedback was very positive. Chamber members appeared to appreciate this first chance to meet with one another and to be updated on the progress of the chamber.

Further training is being planned for October this year and the spring of 2024 at venues in Glasgow and Edinburgh with a WebEx event for those unable to attend either venue. A commitment to provide ongoing training for members is an essential part of the ethos of the Chamber and helps assist both the work of the Chamber and the spirit of collegiality. Six Chamber members had the opportunity to attend the Tribunal Craft course run by the judicial Institute for Scotland.

The chamber is still in developmental stages. The administrative processes are now in place to handle the increasing number of appeals that can be expected as Adult Disability Payment and Child Disability Payment replace PIP and DLA. The digital transfer of information and documents between the chamber and Social Security Scotland continues to develop. The Members Portal is now available. This will give members, and indeed appellants, the opportunity to view their papers online and the arrangements in respect of their hearings.

During the course of 2022 hard copies of all the legislation in respect of the benefits which are currently appealable to the Chamber were sent out to members. This means that every member now has a copy of the relevant legislation for those appeals they will be hearing. In addition,

in respect of both CDP and ADP, hard copies of the activities and descriptors that apply in respect of these benefits were also sent out to members.

The Chamber has a newsletter. The first edition was sent out in February 2023 and, together with keeping members up-to-date with Chamber news, it also provides a vehicle for training and updating members as regards changes in legislation. Members are invited to submit articles and it is hoped that this will help encourage a spirit of collegiality in the Chamber. The next edition will be in June.

A very new development is “Soup and Sandwiches with the President”. The Chamber membership is diffuse and given both the low number of appeals and that these appeals are principally dealt with by way of telephone hearing there is very little one to one contact between the members. In order to help address that lack of contact every alternate Tuesday there is an opportunity for members to meet with the Chamber President by WebEx and raise for discussion any issues of concern both with the President and other colleagues in attendance.

Looking Ahead

Further the Chamber is developing a “Supporters” scheme based on the judicial mentoring scheme. Members are invited either to be “Supporters” or “Supported” but participation is entirely voluntary. The take up thus far has seen 11 chamber members volunteering to be a mentor for new members.

A people work stream was established to effectively manage the transfer of staff from HMCTS to SCTS. Using the appeal forecasts provided by the Scottish Government, we have mapped out the number of staff required to effectively process the anticipated baseline caseload volumes using the new digital case management system. SCTS welcomed 24 staff from HMCTS to Tribunals Operations across two phases on 1 November 2022 and 1 March 2023.

This year has seen many changes in the Chamber. The number of appeals is increasing and the pressure on operations staff continues to increase. The team in Glasgow at all levels have met that challenge and I thank them for that and for the unfailing support they have provided me in this first year of my being Chamber President. The Chamber membership equally has supported the Chamber by the enthusiastic attendance at the event in November last year, and by their commitment to ensuring that hearings are conducted having regard to the principles stated by the Scottish Government - namely fairness, dignity and respect. I thank them for that and for their unfailing good humour, patience and forbearance as this new Chamber develops and grows.

Tax Chamber
First-tier Tribunal for Scotland



Chamber President: Anne Scott

In the course of the year, 11 new appeals were received by the Chamber. Eight involved Land and Buildings Transaction Tax (LBTT). The three Scottish Landfill Tax (SLfT) appeals which were received were from the same appellant. They were sisted pending the final outcome of that appellant's appeal for earlier periods which had been appealed to the Court of Session. In February 2023 that litigation was settled extra judicially and those appeals were withdrawn.

There were four hearings in the year, one of which was conducted using the Tribunal's video platform. There were three in-person hearings. Two were for LBTT and one was a hearing about expenses.

All of these decisions were issued during the year and all decisions are published on the Chamber website. A SLfT decision was also issued in the course of the year and that has been appealed to the Upper Tribunal.

It is not expected that there will be any significant change in the number of appeals coming to the Chamber in the foreseeable future.



Temporary Chamber President: Jacqui Taylor

Introduction

The functions of the Valuation Appeal Panels and Council Tax Reduction Review Panel were transferred to the Local Taxation Chamber of the First-tier Tribunal on 1st April 2023.

The Local Taxation Chamber will hear six types of appeals.

Non Domestic Rates Appeals

The Scottish Assessors are responsible for maintaining the non- domestic valuation roll under section 1 of the Local Government (Scotland) Act 1975 and provide rateable values to the local authority. The Chamber will hear appeals regarding entries made by Assessors to the valuation roll in respect of non-domestic properties.

Appeals against Council Tax Banding

The Scottish Assessors are responsible for maintaining the council tax valuation list, which contains information relating to each domestic property in a local authority area and for the issue of council tax completion notices for new domestic dwellings. The Chamber will hear appeals regarding entries made by Assessors to the valuation list of domestic properties

Non List Council Tax Appeals

The Chamber will hear other council tax appeals such as the calculation of council tax liability.

Water Charges Appeals

The Chamber will hear appeals against a Local Authority decision that water charges are payable or the calculation of water charges liability.

Council Tax Reduction Appeals

The Chamber will hear Council Tax Reduction appeals, but only after the Local Authority have reviewed their initial decision.

Civil Penalties

The Chamber will hear appeals against the amount of a civil penalty imposed for failure to comply with Assessor information notices, failure to comply with local authority information notices and failure to notify changes in circumstances to the local authority.

Membership

The Local Taxation Chamber consists of the Chamber President, Jacqui Taylor, legal members, ordinary members (with surveyor rating experience) and ordinary members (with valuation experience).

The members were appointed in November 2022.

Non List council tax appeals, council tax reduction appeals and invalid council tax banding appeals will be determined by one legal member sitting alone. All other appeals will be heard by one legal member together with one or two ordinary members.

Training

The members have received four days of training since they were appointed. The Non Domestic Rates and Council Tax training was delivered remotely. Additional training was provided on Tribunal Craft, Decision writing, the Non Domestic Rates (Scotland) Act 2020, Material Change in Circumstances Non Domestic Rates Appeals, Non Domestic Rates principals of Valuation, The Role of the Expert Witness, Stated Cases, Complex Non Domestic Rates Cases and referrals to the Upper Tribunal and the Transfer and Procedural Regulations.

Chamber Websites

Upper Tribunal

<https://www.scotcourts.gov.uk/the-courts/tribunal-locations/the-upper-tribunal-for-scotland>

General Regulatory Chamber

<https://www.generalregulatorychamber.scot/>

Housing & Property Chamber

<https://www.housingandpropertychamber.scot/home>

Health and Education Chamber

<https://www.healthandeducationchamber.scot/>

Social Security Chamber

www.socialsecuritychamber.scot

Tax Chamber

<http://www.taxtribunals.scot/>



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W: [Judiciary of Scotland](http://www.judiciaryofscotland.gov.uk)

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