



SCOTTISH TRIBUNALS ANNUAL REPORT 2021 - 2022

Published by
Judicial Office for Scotland
Parliament House
Edinburgh
EH1 1RQ

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Foreword from the President of Scottish Tribunals

This is my second annual report as President of the Scottish Tribunals.

First, I would like to thank everyone in the tribunal world for their hard work as we transition out of the pandemic. Each chamber has worked hard and I appreciate the efforts of the Chamber Presidents, the members and all staff in implementing the regulations put in place to make sure the public are safe during Covid.

This year the focus has been on developing the existing chambers and establishing the Local Taxation Chamber which is currently planned to be operational in January 2023.

In the upcoming year we will see a number of changes including the increase in membership to the Social Security Chamber. We welcome two temporary chamber presidents: Andrew Veitch in the Social Security Chamber and Jacqui Taylor in the Local Taxation Chamber. Both individuals bring a great deal of knowledge, skill and experience to their chambers and I look forward to working with them.

I thank Anne Scott for her excellent leadership of the Social Security Chamber. I also thank Judge Shona Simon, President of Employment Tribunals (Scotland) for her dedication to the devolution of the reserved tribunals and her efforts in the multiple working groups and Committees across SCTS, I wish her a happy retirement.

To conclude, I am grateful to the chamber presidents and all members of staff for their commitment to ensuring that all tribunal business this reporting year was conducted professionally and efficiently.



*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.

In the period from 1 April 2021 – 1 April 2022 the following number of complaints were received.

RULE	OUTCOME	TOTAL
8	Dismissed by Judicial Office	10
12	Referred for Investigation	1
18	Withdrawn by Complainer	1
TOTAL		12

In the period from 1 April 2021 – 31 March 2022 the following number of complaints were received under the Mental Health Tribunal Scotland's (MHTS) Interim Complaints Procedure.

RULE	OUTCOME	TOTAL
5(3)	Dismissed by Judicial Office	4
TOTAL		4

Welfare

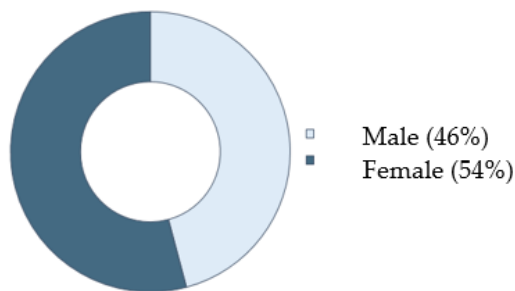
The Judicial Office continue to support tribunal members with any welfare requirements they may have. The Judicial Welfare and Support Committee, with the support of the Judicial Office for Scotland continue to ensure that the judiciary is well supported in their role.

Tribunal Membership

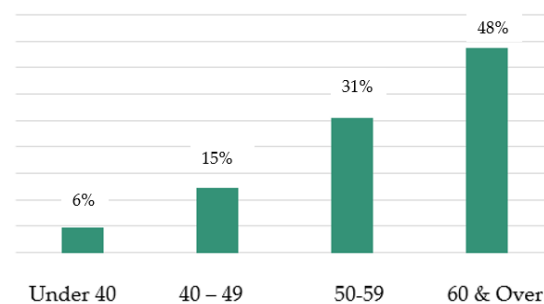
We continue to balance between assignment and recruitment. Whilst assignment may make it possible for the required member numbers to be fulfilled, appointment of new members is also key to update particular expertise, maintain a varied age profile and to enhance diversity.

The diagrams below display the profile of tribunal members as of 31 March 2022.

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 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 June 2022, JET will be submitting its first 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 - 4 November 2021 and 17 March 2022

This course was designed specifically for tribunal members to develop tribunal craft skills through discussion, reflection and peer learning. This particular course focused on how these skills can be used in a remote hearing context. Topics covered included:

- 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.

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 received very positive reviews:

“It was a well-designed day, well-structured and gave plenty of food for thought. It was really interesting to hear how things operate in other tribunals...As a service user, panel member and an appraiser for my tribunal, I found it of great use, thank you.”

“I think the discussion groups were what stood out most as I felt that all the breakout groups were very successful and encouraged participation by everyone.”

Status of Devolution of the Reserved Tribunals

In the reporting period of 2021-2022, 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 expansion of the Social Security Chamber and the establishment of the Local Taxation Chamber.

Progress continues to be made in transferring the Mental Health Tribunal for Scotland into the First-tier tribunal structure.

Judicial Working Group

The Judicial Working Group, which is composed of members from the judicial office, regional judges, Scottish Government and the Ministry of Justice, met on two occasions over the reporting period for members to discuss matters relating to the *Order in Council and No Detriment* paper as well as providing useful feedback regarding the devolution process.

The Year Ahead

As we move into a new reporting year, we look forward to the establishment of the Local Taxation Chamber in January 2023. Work is also underway in the expansion of the Social Security Chambers and we shall see the introduction of new powers transferring to the Chamber.



1. A Year at a Glance

The Upper Tribunal for Scotland received 42 applications in the last reporting year. 7 new members have been appointed to the Upper Tribunal.

2. Upcoming Changes

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. The Mental Health Tribunal for Scotland is preparing to move into the Chamber structure and work is well underway. The transfer will also see the Upper Tribunal remit increase to hear appeals originating from the Mental Health Chamber.

3. Upper Tribunal Membership

Membership	Number
Legal Member	1
Sheriff	11
Court of Session Judge	4

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



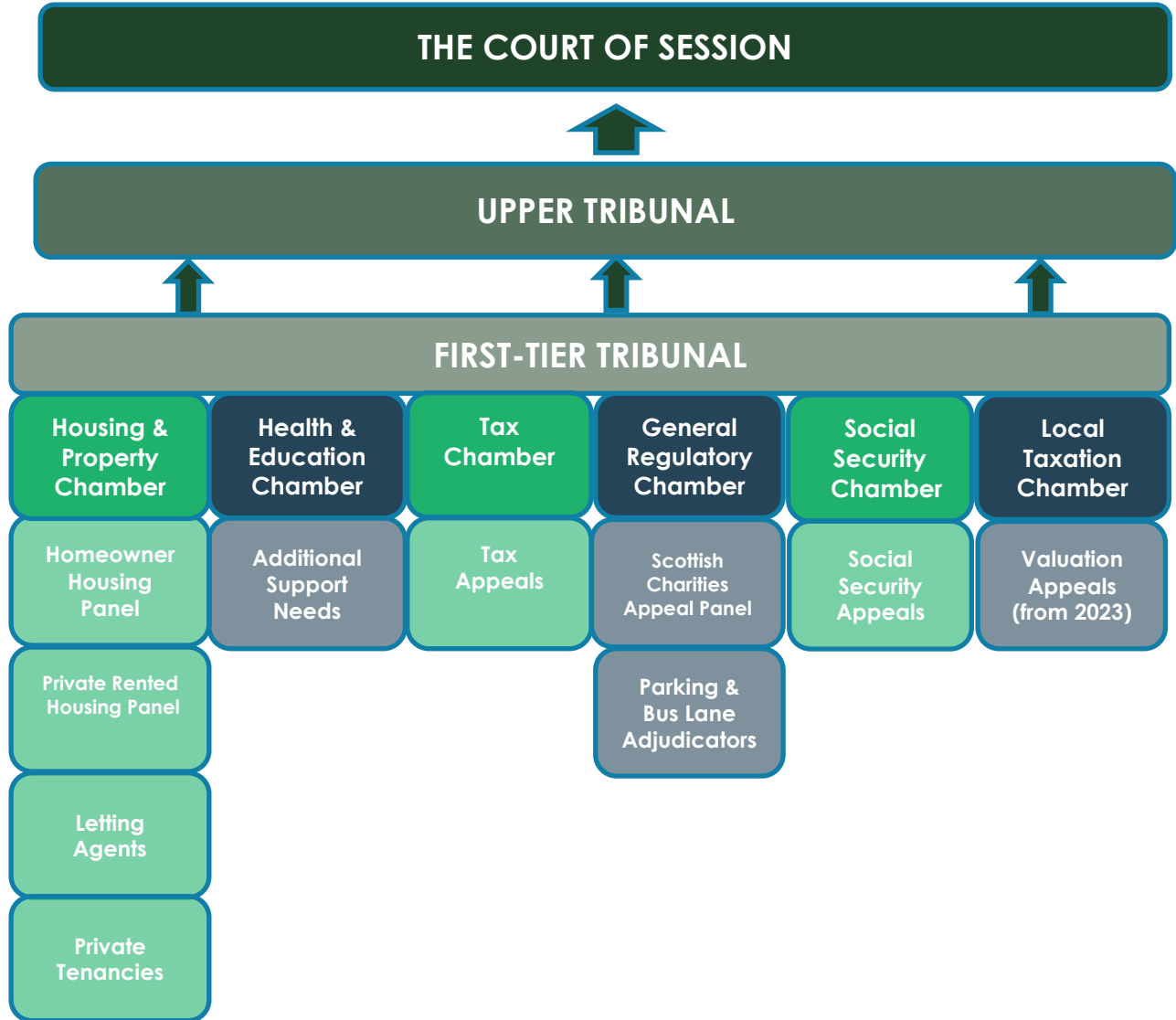
Jacqui Taylor
Local Taxation Chamber



Andrew Veitch
Social Security Chamber

Chamber Updates

Scottish Tribunals Structure as at March 2022



General Regulatory Chamber
First-tier Tribunal for Scotland



Chamber President: Alex Green

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 2021-22.

Parking and Bus Lane Appeals

Parking and Bus Lane Appeals 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 reporting period is set out below:

	Received	Allowed	Dismissed		Allowed & * NC	Dismissed & * Withdrawn
1. Total number of appeals received by the Tribunal this calendar year	727	163	300		323	338
2. Total number of appeals are disposed of by the Tribunal showing the percentages of appeals allowed and appeals dismissed		35%	65%		49%	51%
3. Total number of review applications this calendar year	21					
4. Total number of applications for permission to appeal to the Upper Tribunal	13					
* 160 NC received & 38 Withdrawn 661 cases disposed						

Expansion

The jurisdiction is expanding. Low Emission Zones (“LEZs) to improve air quality were introduced in Edinburgh, Glasgow, Dundee and Aberdeen between February 2022 and May 2022. Glasgow City Council already operates Phase 1 of its LEZ which applies to local bus services only. Phase 2 is to be enforced from 1 June 2023 in respect of all vehicles entering the city centre zone. Zone residents will be granted an additional year to comply with the required vehicle emission requirements with enforcement beginning on 1 June 2024.

LEZs will be introduced into all other Air Management Areas by 2023 when the National Low Emission Framework appraisals show this is the correct mitigation.

The primary legislation is set out in Part 2 of Transport (Scotland) Act 2019 (“TSA”). This restricts driving in contravention of the terms of an LEZ. It empowers the Scottish Ministers to establish an enforcement regime by regulations. The secondary legislation establishing enforcement of LEZs and appeals against penalty charge notices is the Low Emission Zones (Emission Standards, Exemptions and Enforcement) (Scotland) Regulations 2021 (the “2021 Regulations”).

Under the 2021 Regulations, access for the most polluting vehicles to LEZs will be restricted to improve air quality. Vehicles that do not meet the emission standards set for LEZs will not be able to enter the LEZ. A penalty charge will be payable by the vehicle’s registered keeper (and certain other specified persons) when a non-compliant vehicle enters the LEZ. Certain types of vehicle are exempt from the restrictions concerning entering an LEZ.

The enforcement regime is similar to bus lane enforcement. Penalty charge notices are generated in respect of non-compliant vehicles detected by approved devices (i.e. cameras using Automatic Number Plate Recognition).

TSA permits Scottish local authorities to set up Workplace Licensing schemes (“WPL”). It will be for local authorities to decide whether they wish to use this power to set up WPL schemes and, if so, to shape proposals to suit local circumstances.

A charge will be levied for each workplace licence on the basis of the number of parking places specified in the licence. Obtaining a WPL licence and paying any levies will be the responsibility of the occupier of the premises, i.e. the employer, business, or organisation, except in certain circumstances.

The local authority will make licensing decisions for the issue of WPL licences to occupiers of premises. These decisions, following review, may be appealed to the sheriff court.

TSA provides for the civil enforcement of WPL schemes. Contraventions under the WPL schemes will be subject to a penalty charge payable by the occupier of the premises. A penalty charge, following review, may be appealed to the First-tier Tribunal. The Workplace Parking

Licensing (Scotland) Regulations 2022 have been made and are now in force for this purpose and to facilitate such enforcement.

TSA introduces three new prohibitions on the parking of vehicles in Scotland:

- on dropped footways;
- on pavements; and
- Double parking.

These prohibitions will apply across all local authority areas in Scotland.

When these prohibitions come into effect, vehicles will be penalised for double parking or on pavements or dropped footways, although there will be exemptions for certain types of parking. Local authorities will also have the power to exempt certain streets or areas as they deem locally appropriate.

Appeals will come to this jurisdiction.



Chamber President: Aileen Devanny

Successes during the year

Thanks to the hard work of both the tribunal members and tribunal administration, the Chamber coped very well with the challenges resulting from the coronavirus pandemic. The Chamber saw a sizeable recovery in application numbers during the year, following a significant drop during the previous year.

There was no backlog for most categories of applications to the Chamber at the start of the reporting year. Due to Covid safety risks associated with parties and members attendance at property inspections, the consideration of repairing standard and rent assessment cases involving property inspections had to be delayed. Following a relaxation in Covid restrictions and the introduction of safe procedures and risk assessments, property inspections resumed in repairing standard cases in late May 2021. Having worked its way through a backlog of existing repairing standard applications due to the pandemic restrictions, the Chamber began to schedule inspections for new applications from 16 June 2021 onwards. Inspections in rent assessment cases were scheduled from 30 September 2021 onwards.

In May / June 2021, legal and surveyor members attended virtual training to outline the revised Covid safe process of preparation and attendance at property inspections. With the removal of Covid restrictions, from mid-April 2022 property inspections are being conducted without specific risk assessments being undertaken for each inspection. A virtual training event for ordinary (housing) members who consider right of entry applications took place in September 2021. Refresher training for legal and ordinary members on various aspects of the private rented sector jurisdiction took place in February and March 2022. Tribunal judges' reviews also resumed via teleconference and video hearings.

The statutory code of conduct for property factors was revised during the year by the Scottish Government following a consultation process. The revised code took effect on 16 August 2021. Tribunal members involved in property factor cases received virtual training on the revised code in May/June 2021. The training covered the introduction of the new code, management of applications received and data protection issues.

The protections for tenants in eviction cases under the Coronavirus (Scotland) Act were extended initially to 30 September 2021 and then again until 31 March 2022. Some of the changes introduced by the Act 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 have been retained, and tribunals will therefore still require to consider the issue of reasonableness in eviction cases. Tribunal members have had to keep abreast of the coronavirus legislative changes when considering cases.

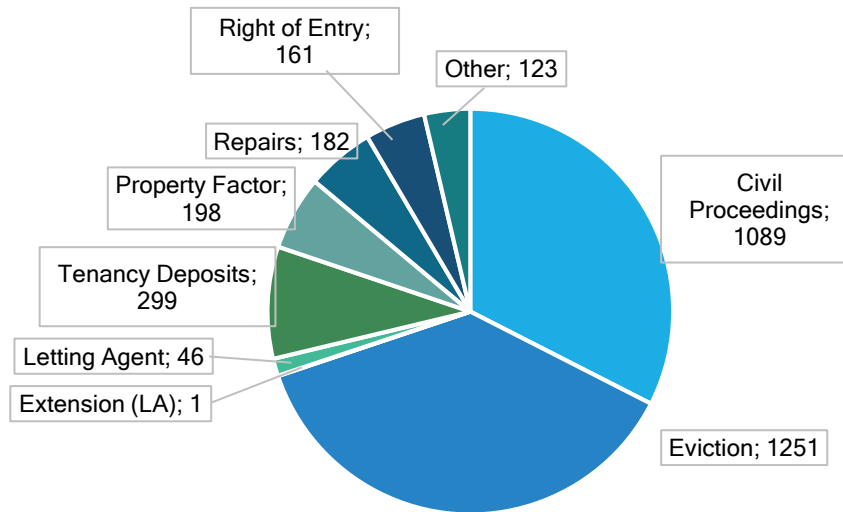
1. Case volumes and trends during the year

A total of 3350 applications were received during the reporting year. This was a 37% increase on the level of applications received during the previous year. While application numbers were not quite back up to 2019-20 levels, they increased to around three quarters of those received in that year. 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	1451	3350	3044	1757

The overall distribution of applications received was broadly similar to the two previous years.

Applications received by Type



The vast majority (82%) of applications received were again within the private rented sector jurisdiction. There was one notable change in the balance within that jurisdiction, however. Although the protections under the Coronavirus (Scotland) Acts remained in place throughout the year, the number of eviction applications increased substantially, with 63% more received than in the previous year. This is likely to be at least partly due to the time taken for the increased notice periods to take effect. The extended notice period of six months in most cases meant that the whole process from issuing a notice to leave/quit (often following three months of rent arrears) and waiting for the notice period to expire likely resulted in applications which might otherwise have been considered by the tribunal in the previous year not being made until 2021-22.

In contrast to the previous year, during which the number of civil proceedings applications overtook the number of eviction applications, the latter once again made up the largest proportion of applications received, at 37%. The second largest proportion (33%) of applications received were for civil proceedings in relation to private tenancies. This suggests that these applications are again more likely to accompany an eviction application, rather than being made separately as a result of the extended notice periods.

As in the two previous years, the third biggest category of applications (9%) 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. These applications rose by 9% compared to the previous year, although there were still fewer than in 2019-20.

It was also notable that repairs cases increased by 37%, with numbers much closer to pre-pandemic figures. The number of right of entry applications was also double that of the previous year. These figures may be indicative of landlords' and tenants' lives returning to

greater normality, with less hesitation about conducting property inspections. While still low in volume (19), rent assessment applications cases also doubled, closer to 2019-20 levels.

Property factor applications were down by 7% on the previous year. Letting agent applications, which were still low in numbers, were down by 13%, perhaps reflecting decreased movement in the rental market during the year.

A total of 3044 applications were closed during the year, 12% more than during the previous year. However, 20% more applications were carried forward into 2021-22 than in the previous year. These figures suggest that while many more applications were received than in the previous year, a higher proportion were not finalised by the end of the year. This is likely to be at least partly due to a significant increase in the number of eviction applications which went to an evidential hearing compared with 2020-21. This increase is probably due to the requirement to consider reasonableness.

2. Upcoming changes

The expiry of temporary protections for tenants under the [Coronavirus \(Scotland\) Acts \(Early Expiry of Provisions\) Regulations 2022](#) means that the required periods for any notices issued to tenants after 30 March 2022 revert to those which were in place before 7 April 2020. As most notice periods will revert back to 12 weeks/2 months (depending on the type of tenancy), this is likely to lead to an increase in evictions applications received from around mid-late June 2022. Tribunals will still be required to consider reasonableness in all eviction cases. These cases will therefore continue to be considered by a two-member tribunal at the case management discussion, and a sizeable proportion of these are likely to go to an evidential hearing to consider reasonableness.

In December 2021, the Scottish Government published its consultation on [A New Deal for Tenants - Draft Strategy](#). Many of the proposals if introduced are likely to impact on the Chamber's future work. A final strategy is due to be published by the end of 2022.



Chamber President: May Dunsmuir

During this reporting year, we continued to deliver justice without unnecessary delay. To do this, we delivered hearings entirely remotely, using the Cisco Webex platform or a hybrid version of this, with telephone evidence. Our judiciary were diligent in their efforts to ensure that parties experienced as inclusive an experience as possible. We supported children and young people to give their evidence or their views, using a range of means, including social stories, comfort pets, child guidance and independent advocacy. In many ways, children and young people were at greater ease using screens. Some with complex neuro diverse conditions found the process of a remote hearing more participative, as they could join from their own surroundings; parents likewise. My plan next year is to retain remote hearings while phasing in a return to 'physical' hearings.

Throughout the two years of the pandemic, we have focused on equipping our judiciary to ensure that they have the necessary tools to deliver justice effectively, despite Covid challenges. To this end, our training programme has been ambitious and highly successful – a well-equipped judiciary is well-equipped justice.

Our staff are also critical to the success of the Chamber. During December when the *Omicron* variant emerged, they were able to work safely from home due to our well-embedded digital processes. They have maintained the smooth operation of our processes, not least in remote hearings (18 hearings over 45 days), quickly ironing out early technical issues, using advance testing with parties, representatives and witnesses. Staff also successfully implemented the *e-bundle*, eliminating the need for a paper bundle - a format that has been shared with other jurisdictions. Most recently, our casework team overhauled our online-published Decisions Database, to make it more accessible. My Executive Assistant has developed and prepared excellent training materials for our judiciary, which act as important reference tools. The Judicial Office has also continued to provide important support during the year.

We also continued to engage with stakeholders, using Cisco Webex for remote events, including the annual HEC Tribunal Forum, which had a record number of attendees.

"I remain grateful to our judiciary and staff for their hard work, vision and commitment to the work of our important Chamber."

Judicial Training in the HEC: Pushing the Boundaries

Training was delivered remotely throughout the year. Our annual *All Members' Conference* took place in 2022, on the theme *How Judges Judge* with 45 judiciary and HEC staff in attendance. We embarked on new territory, namely behavioural science. Dr Brian Barry, an academic and author of the book *How Judges Judge* delivered a thought provoking presentation and then led a number of HEC-specific scenario group sessions. During those sessions, concepts such as prospect theory, cognitive biases, emotion and personality and group decision-making were explored within typical, practical judicial scenarios. We then explored hearing preparation techniques and issues when judging online. Feedback on the session was very positive, including from the Judicial Institute who observed the day for its new Partnership Review purposes.

We pushed the boundaries in the *Legal and Ordinary Member Evening Training*, in 2021. We retained what is now a regular slot on 'Topical Issues' and maintained a 'Peer Reflection' presentation. Within the 'Topical Issues' section, we included (for the first time) reference to a raft of official reports on relevant subjects, including home education, assistive technology, restraint and seclusion and school qualifications review. This reminds judiciary of the policy and discussion work that underpins many of the legal issues which arise in our cases, helping members to keep their specialist knowledge up to date.

In another innovation, legal members were selected for a list of those entitled to take complex cases involving an *unrepresented party*, and legal and ordinary members for a list who could sit on disability discrimination claims under the *Equality Act 2010*. To underpin these selections, a one-day intensive training event for each group took place in 2021. With the assistance of external guest speakers from the Employment Tribunal and the Equality and Human Rights Commission, and detailed training packs, delegates navigated the thorny issues which can arise in these complex case types. These issues included:

- framing remedies in 2010 Act cases;
- using plain English for the benefit of an unrepresented party;
- understanding the level of assistance permitted for unrepresented parties;
- analysing a decision on the use of restraint and seclusion and discrimination.

Key cases

A number of complex legal issues are decided on a regular basis in HEC cases. Here are some examples from cases published in 2021-22.

Placing request – calculation of costs

In [ASN D 04 02 2021](#), the tribunal ruled on two important points arising out of the calculation of costs where the legal test involved a comparison of two schools on both suitability for the child and the cost of sending the child to the school in the placing request. First, it was decided that the cost comparison should be done on a one-year only basis (as opposed to the predicted number of years of attendance). This was held to be the only practical way of carrying out that calculation. Second, the tribunal concluded that the cost comparison exercise was about cost saving, not about whether the staff costs would remain the same if the child was placed in the school named in the request.

Equality Act 2010 remedies

The breadth of the power to make a remedy following a finding of discrimination was demonstrated in HEC decision [ASN D 22 01 2021](#) in which the tribunal ordered the responsible body to re-admit the child (who had been excluded) to school. Other remedies were: an apology, a requirement to review and revise the child's co-ordinated support plan and a review and revision of exclusion policies (and related training). This shows that 2010 Act remedies can be practical, effective and multi-dimensional.

Equality Act 2010 and 'unfavourable treatment'

Although the threshold for 'unfavourable treatment' (regarded as similar to 'disadvantage') which must be reached for discrimination to have occurred is not a high one, in some HEC cases that threshold is not reached, for instance in [ASN D 20 09 2021](#). The cases from other jurisdictions on this test were examined and applied, and the tribunal decided that the transition arrangements made for the child did not amount to treatment that was unfavourable, when viewed in context.

Equality Act 2010 – reasonable adjustment and causal link

Where the claimant in a 2010 Act case argues that a reasonable adjustment should have been made, the lack of such an adjustment must be found to have caused a disadvantage; otherwise the test for discrimination will not have been met. The adjustment of taking into account certain work of a pupil in reaching an estimated grade (required due to Covid changes in assessment processes) would not have led to a different grade. This led to the dismissal of the reasonable adjustment case in [ASN D 25 06 2021](#).

New editions of two key HEC publications were issued, along with new or revised President's Guidance. The *Case Digest: Aspects of Tribunal Procedure, 2022*, edition 3, is an extensive guide to the law and practice of the HEC, with detailed analysis, references to numerous cases (both HEC and from other jurisdictions) and key legislation. The *Judicial Decision Writing Toolkit*, edition 2, is an essential (and unique) guide on how to frame excellent decisions.

President's Guidance: *The Child, Young Person and the Tribunal*, provides extensive guidance on capacity and wellbeing tests, how to take the views or evidence of the child or young person; and equality of arms for child or young person parties. President's Guidance: *Ground Rules for a Remote Hearing*, provides a practical guide for judiciary. Finally, President's Guidance: *Documentary Evidence*, was revised establishing the *e-bundle* as part of the process and providing guidance to parties on what can and cannot be included in the bundle.

Trends

This reporting year saw a return to pre-pandemic case levels, the second highest on record (133 cases – increase of 50 from last year). Placing requests were once again the highest of these (98). The majority continued to involve boys. Twenty involved independent schools, another record high. Ninety-six involved children or young people with autism (72%), and 4 who were 'looked after'. One application was made for permission to appeal (refused) and three for a review of the decision (one granted).

Looking ahead

Case volume is likely to increase, in line with emerging patterns, particularly with regard to placing requests. To support this, legal members will participate in *advanced decision writing training* in 2022.

We will increase the range and style of our *needs to learn images*, to include young people and develop a number of short *animation videos* to add to the range and style of accessible information from the Chamber.

The Scottish Government intends to issue in 2022 the long anticipated consultation on the proposed transfer of the *Education Appeal Committees* to the Chamber.

Social Security Chamber
First-tier Tribunal for Scotland



Chamber President: Anne Scott

Temporary Chamber President: Andrew Veitch from May 2022

As in previous years the appeal volumes have been significantly lower than had been forecast. In the course of the year the Chamber received 54 appeals but 9 were subsequently withdrawn.

There were 40 decisions issued. One appeal was dismissed because the Tribunal did not have jurisdiction. Of those 40 appeals, 13 were decided during a telephone hearing and 27 on the basis of the available papers. Social Security Scotland's decision was upheld in 26 cases and the appellants were successful in 13 cases.

The Chamber continues to develop more extensive digital transfers of information and documents between the Chamber and Social Security Scotland. An online portal is being developed for appellants and Tribunal members.

Both Child Disability and Adult Disability Payment appeals are expected to be received in 2022 so the profile of the Chamber will change significantly. A new President will be appointed in 2022 to take that forward.

Tax Chamber
First-tier Tribunal for Scotland



Chamber President: Anne Scott

In the course of the year 10 new appeals were received by the Chamber. Eight involved Land and Buildings Transaction Tax (LBTT) and one of those has been sisted indefinitely awaiting the issue of a linked decision by Revenue Scotland. The two Scottish Landfill Tax (SLfT) appeals which were received were from the same appellant and have been sisted pending the final outcome of that appellant's appeal for earlier periods which has been appealed to the Upper Tribunal. At the date of writing it is not known whether that will progress to the Court of Session.

There were seven hearings in the year, five of which were conducted using the Tribunal's video platform. There were two in-person hearings, one for SLfT and one for LBTT.

Seven decisions were issued during the year and all decisions are published on the Chamber website. One of those decisions is an SLfT decision and is the one that has been appealed to the Upper Tribunal.

Covid-19 had no impact on the work of the Chamber.

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 Regulations transferring the functions of the Valuation Appeal Committees to the Local Taxation Chamber of the First-tier Tribunal are expected to come into force on 1st January 2023 (The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2022).

The Local Taxation Chamber will hear five 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 also hear other council tax appeals such as the calculation of council tax liability.

Council Tax Reduction Appeals

The Council Tax Reduction Review Panel (CTRRP) was established to hear appeals against how a local authority has calculated someone's level of Council Tax Reduction. It provides an additional review function, beyond that provided by the relevant local authority and safeguards an individual's right to administrative justice in relation to the Council Tax Reduction scheme. The functions of the CTRRP will transfer to the Chamber.

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.

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/>



Judicial Office for Scotland
Parliament House
Edinburgh
EH1 1RQ

E: judicialofficeforscotland@scotcourts.gov.uk

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Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned. Provided to the Scottish Ministers in pursuance of section 78 (4)(b) of the Tribunals (Scotland) Act 2014 on 09 September 2022.