

Scottish Tribunals Annual Report

2024 – 2025



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Foreword from the President of Scottish Tribunals

I am pleased to introduce the Scottish Tribunals Annual Report of 2024-2025, covering the second full year since I was appointed as President.

It has been another incredibly busy year for the devolved Tribunals, with case volumes rising exponentially. The case load figures listed in the reports from each Chamber illustrate the scale of the increase. These levels of business present significant challenges to all those in the system, who already work tirelessly to dispense effective justice. I congratulate all tribunals' judiciary for their ongoing commitment to this vital work. I am particularly grateful to each of the six Chamber Presidents for the resilience and sound leadership they have exhibited in the face of considerable pressures. Every one of them has devoted additional time and effort to try to ensure that the cases before them are determined as expeditiously as possible, albeit with a less than full complement of judicial resource.



*The Rt Hon. Lady Wise
President of the Scottish Tribunals*

The Upper Tribunal for Scotland (UTS) also continues to grow. My responsibility for that part of the business has been made significantly easier by the sterling efforts of Lord Ericht as liaison judge for the UTS. He has helped to resolve many of the systems issues that were burdening the administration and his work has been greatly appreciated by the staff. I am grateful to him for that.

During this year Andrew Veitch has told me of his decision to retire as Chamber President with effect from July 2025, although he will remain a judicial office holder of the Social Security Chamber. We will be advertising to replace him in the next reporting period. Andrew has vast experience of both the reserved and devolved tribunals and I will miss his consistently high level of input when he retires. He will, I am confident, remain a friend of the devolved tribunals.

Every member of staff contributes to the tribunals' achievements. I have enjoyed meeting many of them and hope to continue in future my practice of visiting tribunals' centres and participating in training activities whenever possible.

I hope that you enjoy reading this report and find that the work of the devolved tribunals continues to be outstanding.

Performance & People

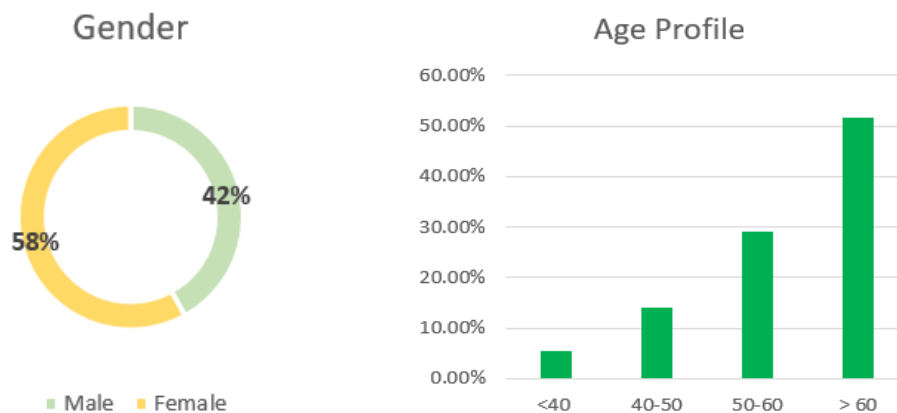
Efficient Disposal of Business

The Scottish tribunals continue to manage their caseloads as efficiently as they are able, thanks to the effective leadership of each Chamber President. Detailed information on the achievements of each chamber can be found in the 'Chamber Updates' section of this report.

Tribunals' Judiciary

We seek to balance assignment and recruitment efforts. While internal assignments help meet immediate requirements, recruiting new members of the tribunals' judiciary is essential to refresh specific expertise, maintain a diverse age profile, and enhance overall diversity within the team.

The diagrams below display the profile of tribunal judicial office holders as of 31 March 2025.



During the reporting period, the Judicial Appointments Board for Scotland advertised for 69 judicial office holders across the First-tier Tribunal for Scotland, and for two judicial office holders of the Upper Tribunal for Scotland. The new appointees are expected to take up appointment in second half of 2025 and the outcome of the appointment process will be covered in next year's Annual Report.

Tribunal Member Welfare

The Welfare & Support Committee of the Judicial Council for Scotland is actively advancing its five-year Health & Wellbeing Strategy. Central to this initiative is the enhancement of judicial wellbeing, achieved through partnerships with assistance providers who offer a comprehensive array of support services addressing both physical and mental health concerns for all judicial office holders.

In December 2024, Lord Mulholland, Chair of the Welfare & Support Committee, visited the Glasgow Tribunal Centre. Feedback gathered from the Tribunals' judiciary during this visit will help inform the development of the next strategy.

Structure of Scottish Tribunals

All chambers within the First-tier Tribunal for Scotland have experienced an increase in caseloads, with many expanding their operations. Consequently, the primary focus remains ensuring that chambers are adequately resourced and that the judiciary receives appropriate training. We continue to collaborate closely with the Scottish Government to identify optimal strategies for utilising the talents within the Scottish Tribunals, aiming to facilitate smooth transitions for incoming judicial office holders and minimise disruption.

In the reporting year, the jurisdiction of the Scottish Tribunals expanded with the introduction of appeals relating to matters such as Bus Service Improvement Partnerships, the extension of Low Emission Zones and Parking Prohibitions. Work continues to support the implementation in the next reporting year of the Visitor Levy, aspects of the Housing (Scotland) Act 2025 and the transfer of the Police Appeals Tribunal into the General Regulatory Chamber.

Scottish Tribunals Forum/Reserved Tribunals Group

The Scottish Tribunals Forum and the Reserved Tribunals Group is a group chaired by the President of Scottish Tribunals and comprising Chamber Presidents, Judges from the Reserved Tribunals as well as representatives from the Scottish Courts and Tribunals Service, the Judicial Office for Scotland and the Scottish Government. The purpose of the group is to exchange information about further devolution of reserved tribunals as well as to discuss challenges and upcoming changes which will impact all Tribunals. This group meets twice a year.

Tribunal Member Conduct

All Scottish Tribunals judiciary are guided by the Guidance to Judicial Office Holders on Judicial Ethics in Scotland. Where a complaint about the conduct of a judicial office holder within the Scottish Tribunals is made, these are considered by the Judicial Office for Scotland in accordance with the Guidance on Judicial Ethics in Scotland and the Complaints against Members of the Scottish Tribunals Rules 2024, which came into force on 1st September 2024.

From 1 April 2024 – 31 March 2025 the following number of complaints were considered.

RULE	OUTCOME	TOTAL
8	Dismissed by the Judicial Office	7
11	Dismissed by the President of the Scottish Tribunals	3
TOTAL		10

From 1 April 2024 – 31 March 2025 the following number of complaints were considered under the Mental Health Tribunal Scotland (MHTS) Interim Complaints Procedure.

RULE	OUTCOME	TOTAL
5	Dismissed by the Judicial Office	1
7	Not upheld by the President of the MHTS	2
TOTAL		3

The Judicial Office for Scotland also introduced the Pension Appeals Tribunal Scotland Interim Complaints Procedure in 2024; however, no complaints have thus far been submitted.

Judicial Education for Tribunals

The Judicial Education for Tribunals (JET) Working Group brings together Chamber Presidents and Judicial Institute (JI) leadership. It meets regularly to review the training provided to Tribunals Judiciary which uses Guidelines for Specialist Tribunal Training and the Quality Assurance Framework as the basis for the approach to Tribunal training. These guidelines underpin the review of specialist Tribunal training run by Chambers in the First-tier Tribunal for Scotland.

The JI have implemented a review process for tribunal training during this reporting period where members of the JI's Education and Learning team observed several specialist Tribunal training courses, identifying examples of good practice and offering recommendations for improvements where appropriate. This process is designed to be collaborative and supportive, functioning as a peer-review rather than formal monitoring. Attending chamber-led training and witnessing the diverse approaches and expertise in training design and delivery has been highly beneficial for the Institute's staff and development as a training body.

One of the courses delivered this year by the JI was the Tribunal Craft course, which was specifically designed for tribunals judiciary to enhance tribunal craft skills applicable across various specialist statutory jurisdictions through discussion, reflection, and learning from peers. The JI is working with JET to expand the delivery of this cross-jurisdictional course to a larger number of tribunal judicial office holders. This course was delivered two times during the reporting period, and to date 146 tribunal judicial office holders have attended this course.

The course covered aspects of tribunal craft at pre-hearing, hearing, and post-hearing stages, with all sessions interconnected through a progressive case study and discussion points. The President of Scottish Tribunals delivered a keynote address on each occasion. The main sessions are led by the Chamber Presidents. This 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.



Year at a Glance

The Upper Tribunal for Scotland received 144 applications in the last reporting year. Four new judicial members were appointed to the Upper Tribunal for Scotland to assist with General Regulatory, Local Taxation and Housing and Property Chamber appeals.

During the past year, the Upper Tribunal for Scotland has experienced a higher volume of Social Security Chamber appeals increasing from 11 appeals in 2023/2024 to 45 in 2024/2025. This trend has continued, exceeding the 1% expectation of appeals from the First-tier Tribunal for Scotland to the Upper Tribunal with figures amounting closer to 3% or more.

Tribunal reform continued with the expansion of the Social Security, General Regulatory and Local Taxation Chambers and their continued growth with new types of appeals. Similarly, the Upper Tribunal for Scotland experienced an increase in appeals relating to Social Security Adult Disability payments challenging the start and end dates for payment.

There are currently 505 Non-Domestic Rates referral appeals which transferred into the Upper Tribunal for Scotland following the commencement of the Upper Tribunal for Scotland (Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland) Regulations 2023. One Hydro test appeal is progressing to a site visit in August and a 5-day hearing in November 2025. The Upper Tribunal for Scotland received four appeals relating rates applied to schools, as there are a number of other appeals of this nature with the First-tier Tribunal for Scotland parties have requested that these appeals are taken forward as a priority. A Senator has been assigned to progress these appeals, with a Judicial Appointments Board for Scotland recruitment process underway to secure new legal members who will be appointed to consider such appeals.

Bus Service Improvement Partnership appeals were introduced into the Upper Tribunal in December 2024. At the time of implementation, there were no historical appeals transferred, and the expectation is that there will be low volumes of these types of appeals going forward.

Preparation is taking place for the transfer of the Police Appeals Tribunal later in 2025.

In recognition of the growth of the Upper Tribunal for Scotland and the transfer of new types of appeals from the First-tier Tribunal for Scotland, a complete review of the Upper Tribunal case management system has taken place with changes identified. In partnership with the Tribunals and Office of the Public Guardian specialist Change and Development team, this has resulted in successful implementation of the necessary changes.

The fee process for Non-Domestic Rate referrals has been established for new appeals and in preparation for progressing the historical appeals. Updates to the Upper Tribunal for Scotland webpage including guidance notes for Users has reduced the number of incomplete applications received.

Upper Tribunal Membership

Membership	Number
Legal Member	2
Ordinary Member	2
Sheriff	12
Court of Session Judge	6

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

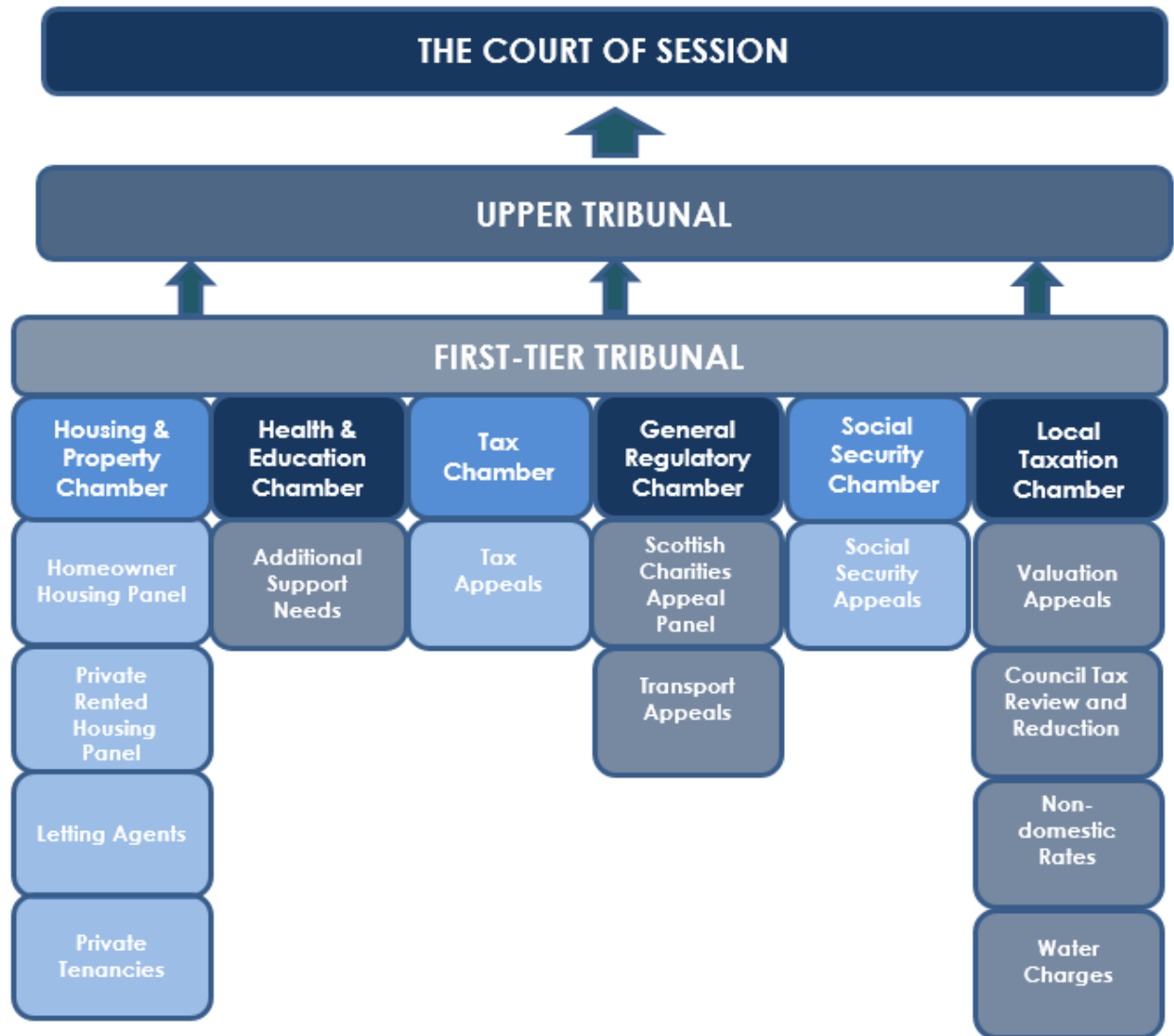


Jacqui Taylor
Local Taxation Chamber



Andrew Veitch
Social Security Chamber

Scottish Tribunals Structure as of March 2025



General Regulatory Chamber First-tier Tribunal for Scotland



Chamber President: Alex Green

Introduction

The General Regulatory Chamber comprises two jurisdictions: the Scottish Charity Appeals Panel and the Transport Appeals Panel.

The Scottish Charity Appeals Panel

The Scottish Charity Appeals Panel hears appeals against decisions made by the Office of the Scottish Charity Regulator, the statutory body responsible for regulating charitable activity in Scotland. The panel consists of six legal members (including the Chamber President) and seven non-legal members. There were no appeals received in the reporting period 2024–25.

Transport Appeals

Introduction

The Transport Appeals Panel is composed of nine legal members (including the Chamber President) and adjudicates appeals in the following areas:

Transport Appeals currently consider appeals in these areas:

- Parking Penalty Charge Notices.
- Bus Lane Enforcement Charge Notices.
- Vehicle removals.
- Low Emission Zone (LEZ) Charge Notices.
- Workplace Licensing.

The respondents are Scottish local authorities participating in Decriminalised Parking Enforcement (DPE). As of 2025, 23 local authorities operate DPE schemes. Bus lane penalty charge notices are currently issued by Edinburgh, Glasgow, and Aberdeen. LEZ contraventions are enforced by four authorities: Edinburgh, Glasgow, Aberdeen, and Dundee.

Part 7 of the Transport (Scotland) Act 2019 enables local authorities to introduce discretionary Workplace Parking Licensing schemes. These schemes are at an early stage of implementation and have the potential to generate future appeal work.

Caseload Trends and Decision Volumes 2024–25

This reporting year reflects continued adaptation and growth within the Chamber's transport jurisdiction, particularly in response to new enforcement areas such as LEZ. The majority of appeals continue to be determined without a hearing, demonstrating the efficiency and accessibility of paper and remote resolution.

A total of 923 decisions were issued in the year. Of these, 64% (589) were made on the papers, while telephone hearings accounted for 23% (215). Video or hybrid hearings made up 8% (76), and in-person hearings comprised just 5% (43). These figures show a continued emphasis on proportionate and cost-effective resolution methods, with limited need for in-person attendance.

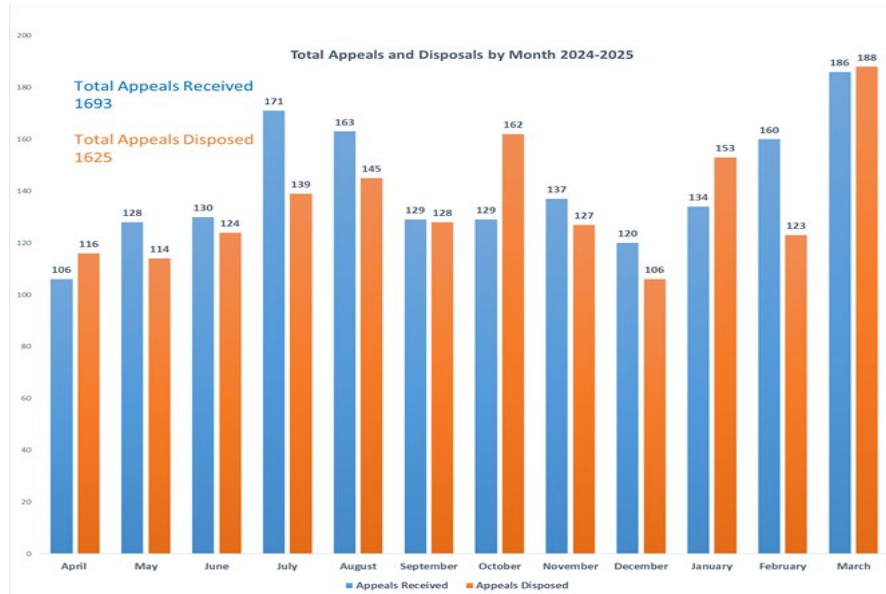
LEZ appeals represent a significant and growing caseload. 278 LEZ appeals were received, but only 117 were disposed of by year-end. Dropped kerb and pavement parking appeals remained comparatively modest at 42 received and 12 disposed of. This reflects the fact that this is a new jurisdiction which is being phased in by local authorities. Monthly variations showed peaks in April, July, and October, with a notable rise in activity in March, likely linked to enforcement patterns and financial year-end processes.

Local authority caseloads varied widely. Glasgow (600) and the City of Edinburgh (472) had the largest volumes, aligned with their extensive DPE schemes and role in LEZ and bus lane enforcement. Aberdeen (139) and Dundee (123) also contributed significantly. Smaller or more rural authorities saw far fewer appeals, reflecting differences in scheme implementation and urban traffic pressure.

In total, 1,693 appeals were received in 2024–25, with 1,625 disposed of, a strong indication that the Chamber largely kept pace with demand. However, the volume of LEZ appeals and the pace of disposals in that area may require close monitoring in the year ahead to ensure timely resolution. Overall, the Chamber has maintained high levels of disposal while responding to expanding responsibilities and evolving enforcement schemes.

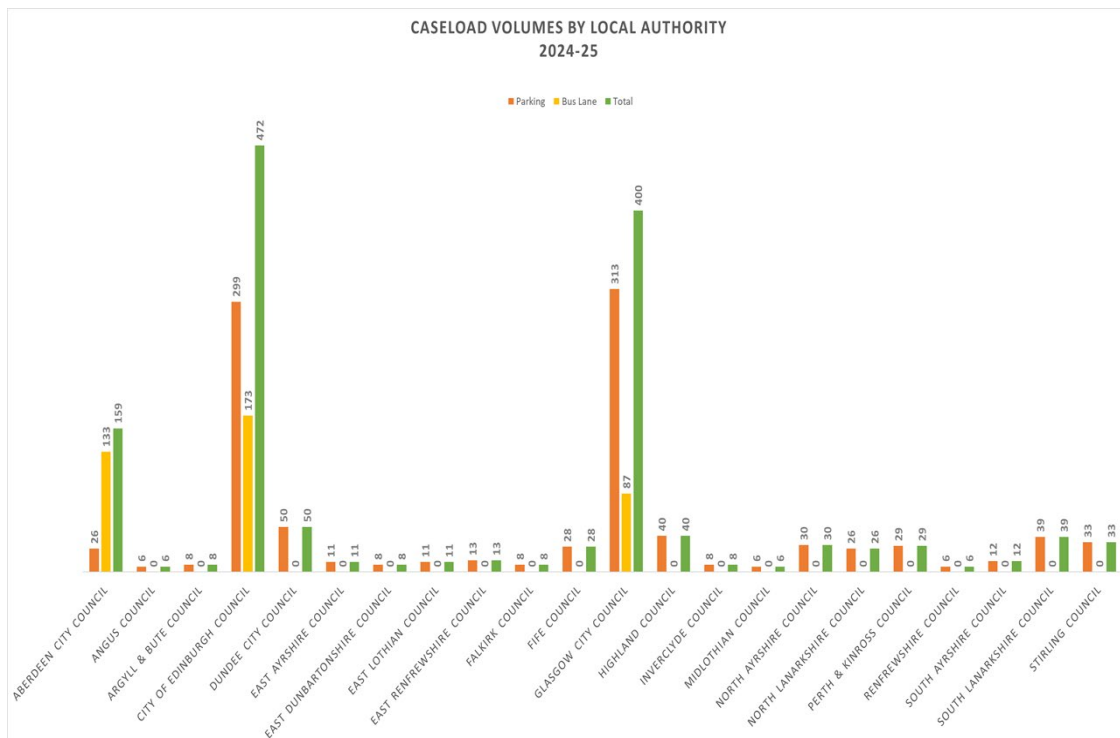
Total Appeals and Disposals by Month 2024–25

Highlights the monthly flow of appeals received and disposed. March had the highest activity, with previous peaks in July and October suggesting cyclical enforcement or operational trends.



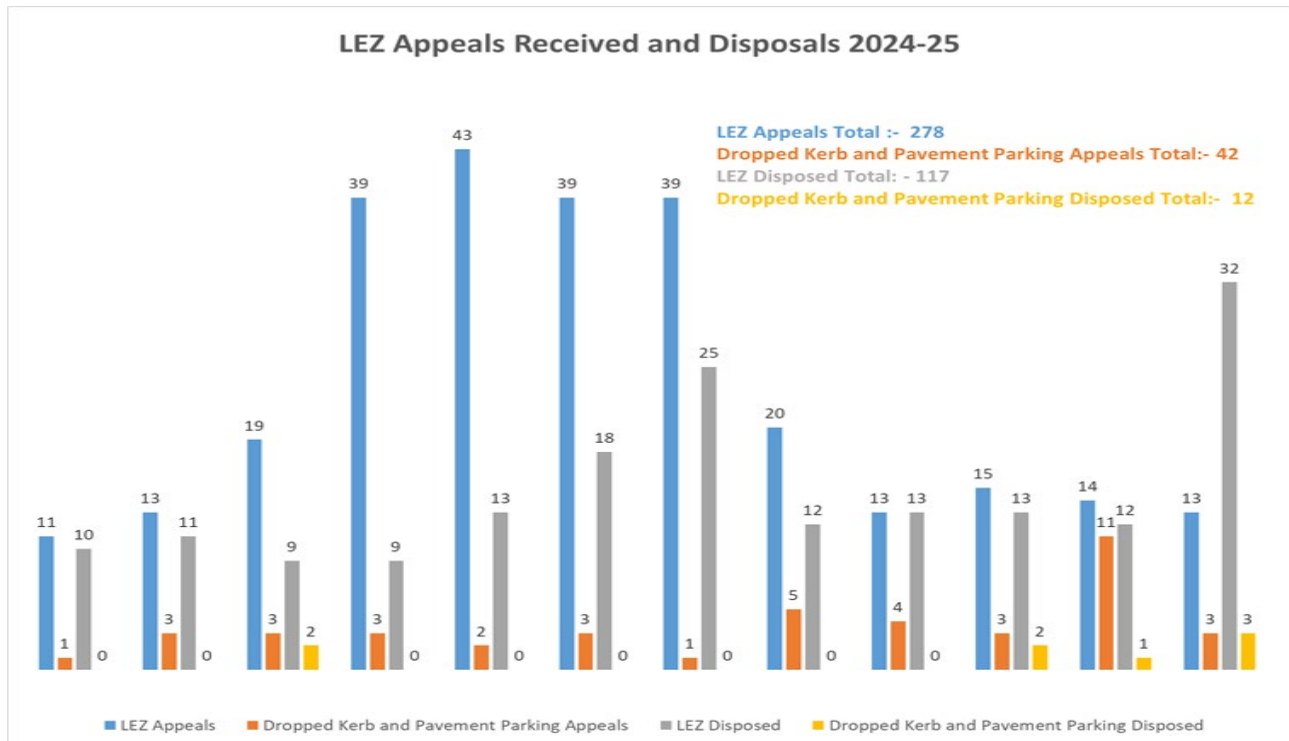
Caseload Volumes by Local Authority 2024–25

Shows the total caseload (parking, bus lane, and LEZ) by local authority. Glasgow and Edinburgh recorded the highest volumes, with Aberdeen and Dundee also notable contributors.



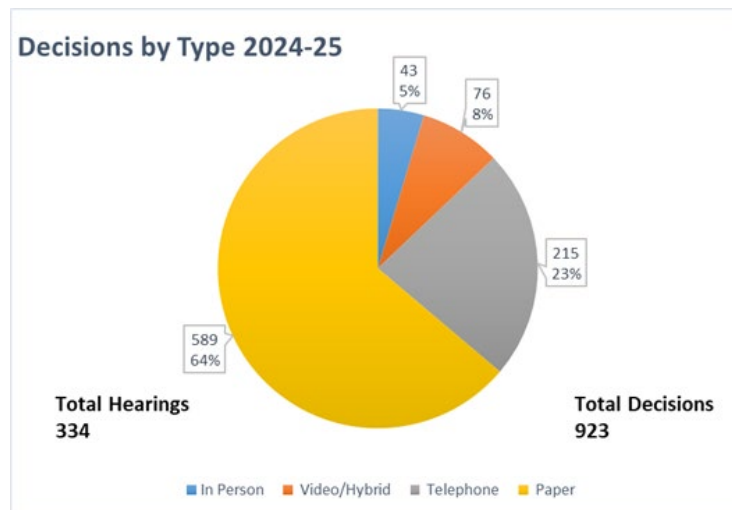
LEZ Appeals Received and Disposals 2024–25

Monthly breakdown of LEZ appeals received and disposed of, alongside data on dropped kerb and pavement parking appeals. The growing LEZ workload is evident.



Decisions by Type 2024–25

This pie chart illustrates the distribution of decision types. Most decisions were made on paper (64%), with remote hearings (telephone and video) making up the majority of hearings.



Key case – Transport Appeals

Glasgow City Council v Hamilton [2025] CSIH 2

This appeal to the Inner House concerned the enforceability of a Low Emission Zone Charge Notice (LEZCN) that was served by ordinary post rather than by registered or recorded delivery, as required by statute. While both the First-tier and Upper Tribunal had found the LEZCN invalid due to non-compliance with the prescribed method of service, the Inner House allowed the Council's appeal.

This decision is significant because it provides authoritative guidance on statutory interpretation and procedural compliance in the context of civil enforcement. The Court held that where a recipient has demonstrably received and responded to a notice, minor procedural defects in service, such as the use of ordinary post, do not necessarily render a notice invalid. The Court emphasised that the statutory purpose of service provisions is to ensure reliable receipt, not to elevate form over substance. This pragmatic approach strikes a balance between procedural rigour and substantive fairness, reinforcing the principle that technical breaches should not automatically defeat enforcement where no prejudice arises. The case has wide implications for the administration of civil penalties under transport and environmental regulation schemes and will guide future tribunal decisions on procedural irregularities.

Training

On 30 August 2024, there was a training half day for the Legal Members of the Transport Appeals jurisdiction. The training was delivered remotely using Teams.

On 18 December 2024 there was a training day for Legal Members. The training included presentations and workshops covering the Equality Act 2010 and Article 6 of the European Convention on Human Rights, cultural competency and good practice and Tribunal Craft. We were also delighted to welcome Lady Wise, President of Scottish Tribunals who gave the keynote presentation.

17 January 2025 there was a training day for the Legal and Non-Legal Members of the Charity Panel. The training included a presentation on Charity Law Update and Case Studies and Tribunal craft. We were also delighted to welcome Lady Wise, President of Scottish Tribunals who gave the keynote presentation.

Looking ahead

Work is ongoing to prepare for the transfer of the Police Appeals Tribunal, scheduled for December 2025.



Chamber President: Aileen Devanny

Successes during the year

For the third year in a row, the Chamber saw a sizeable rise in application numbers. Applications again reached their highest levels to date, up 13% and an increase on the previous year. There were significant increases in eviction, property factor, right of entry and rent assessment application volumes. Despite this, the Chamber succeeded in closing 8% more applications than in the previous year. This is a testament to the hard work and commitment of the tribunal members and SCTS administrative staff who process and determine the applications received.

Once again, further changes to housing legislation impacted on the complexity of cases being determined by the Chamber. Tribunal members were again required to keep up to date with these changes during the year when considering cases.

The temporary changes introduced by the Cost of Living (Tenant Protection) (Scotland) Act 2022, which had been extended several times, finally expired on 1 April 2024. The delay in enforcement of evictions (except in certain specified circumstances) came to an end, as did some temporary eviction grounds and temporarily increased damages for unlawful eviction. These changes may at least partly explain the increase in eviction applications during the year.

Following the expiry of the rent cap provisions, a temporary rent cap was in place during the year, from 1 April 2024 onwards¹. The new provisions temporarily amended the process of rent adjudication where most tenants could refer a proposed rent increase to a Rent Officer or to the Chamber for consideration. A tapering approach was introduced in order to protect tenants from sharp increases in rent that some could experience if rents moved back to market level in one step, whilst allowing rent increases that support landlords to continue to invest in their rental property.

While the number of rent assessment applications received during the year remained low, there was more than a six-fold increase on the previous year's figures. This is likely to be the result of the temporary rent cap, combined with the Scottish Government's "Know your renting rights" awareness campaign for tenants, primarily focused on rent increases and the rent adjudication

¹ [The Rent Adjudication \(Temporary Modifications\) \(Scotland\) Regulations 2024](#)

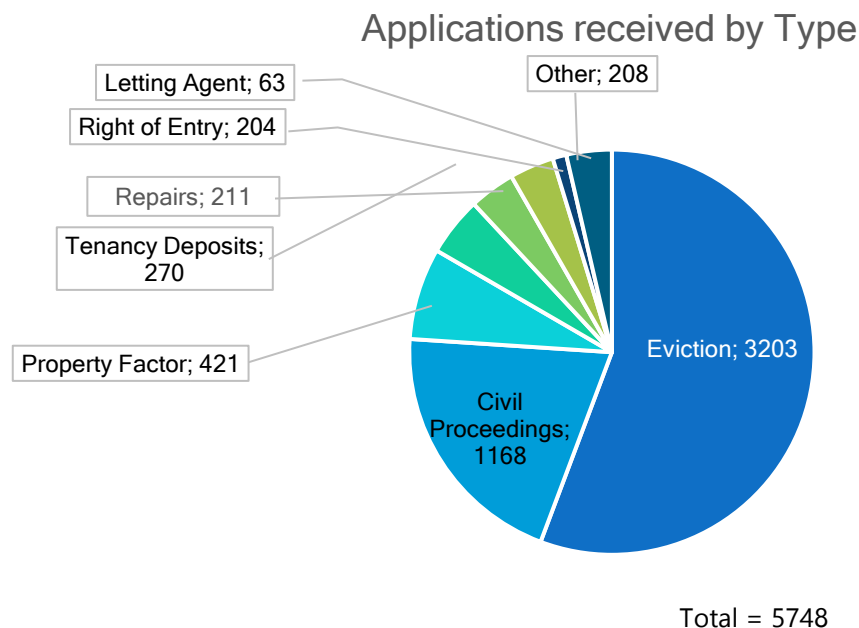
process, which was launched shortly before the temporary rent cap ended. Training on rent assessment was provided to legal members without previous experience in this jurisdiction in November 2024, in anticipation of an increased volume of applications.

While most case management discussions (CMDs) continued to be held by teleconference, there was a continued move towards in-person evidential hearings, mainly in relation to property factor, letting agent and repairing standard applications. These can be very complex and can involve considerable paperwork, group applications and/or multiple witnesses.

Case volumes and trends during the year

A total of 5748 applications were received during the reporting year. This was a 13% increase on the level of applications received in 2023-24, resulting in the highest annual volume of applications received to date. A breakdown of applications dealt with during the year is shown below. The brought forward/carried forward figures reflect the ongoing nature of cases.

Applications	Brought forward	Received	Closed	Carried forward
Totals	3013	5748	4773	3988



The vast majority (83%) of applications received were once again within the private rented sector jurisdiction. As in previous years, most of these were eviction applications (3203), which

again accounted for the majority (56%) of all applications received. As in 2023-24, the level of eviction applications was higher than in the previous year with a 19% increase.

Civil proceedings applications (1168) again accounted for the second highest proportion of applications received, despite a slight (3%) decrease on the previous year's figure. As in the two previous years, these figures indicate that most eviction applications were not accompanied by a civil proceedings application. Such an application is often submitted with an eviction application made on rent arrears grounds. While figures on the eviction grounds used were not yet available at the time of writing, it is thought that once again a high proportion of applications were brought on grounds that the landlord intends to sell the property or that a short assured tenancy has reached its end date.

As in the previous year, property factor applications (421) accounted for the third biggest category of receipts. For the third year in a row, numbers rose significantly on the previous year. There was a 39% increase on the figures for 2023-24, bringing the number of applications to their highest ever level. They accounted for 7% of all applications.

Repairing standard cases, on the other hand, were down on the previous year's figure. There were 211 applications, a 29% drop from the previous year. These applications accounted for only 4% of the total.

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 accounted for 5% of applications (270). This was a 14% increase on the previous year.

The number of right of entry applications (204) increased by over a third (35%) on the previous year, accounting for 4% of all applications. Letting agent applications remained low at 63, a 16% decrease on the 2023-24 figure. They accounted for around 1% of applications. While rent assessment applications remained fairly low at 83, this was more than six times the previous year's figure (13).

A total of 4773 applications were closed during the year, 8% more than in 2023-24. Despite this - perhaps unsurprisingly, given the higher volume of applications received - 32% more applications (3988) were carried forward into 2025-26 than in the previous year.

A total of 3953 hearings and case management discussions (CMDs) were held during the year. Of these, 2891 were CMDs and 1062 were hearings². An application can be determined either at a CMD or at a hearing.

² Note: the figure for hearings includes property inspections and re-inspections carried out by a tribunal

Upcoming changes

The temporary rent cap, which was introduced on 1 April 2024, was withdrawn on 31 March 2025. The tapering approach, which was in place during the reporting year, came to an end on that date. Where a rent increase is served on a tenant on or after 1 April 2025, and the tenant challenges the proposed increase, the Rent Officer and/or the Chamber will again be able to make a rent determination based on the market rent for the property. It remains to be seen whether this, together with the Scottish Government's ongoing awareness campaign for tenants, will result in a further rise in rent assessment applications in 2025-26.

Proposals for longer term rent controls are contained in the Housing (Scotland) Bill, which was introduced in the Scottish Parliament on 26 March 2024. The Bill was at stage 2 of the parliamentary process at the time of writing. In addition to proposed rent controls, the Bill includes provisions relating to: evictions and damages for unlawful evictions; residential tenants keeping pets and making changes to let property; unclaimed tenancy deposits; registration of letting agents; and the ending of joint tenancies. Once passed, the Bill is likely to have a significant impact on the work of the Chamber.



Chamber President: May Dunsmuir

Additional Support Needs remains the only jurisdiction in the Chamber. Plan for the possible transfer of Education Appeal Committees has been paused by the Scottish Government following a period of consultation.

We recorded the highest number of applications on record this year. Our cases are growing more complex, which is reflected in the number and type of witnesses (including skilled witnesses) and the number of hearings taking place over more than 2 days. The incorporation of the United Nations Convention on the Rights of the Child (UNCRC) in 2024 has added to that, with early signs suggesting that UNCRC compatibility arguments are likely to be common.

I have prepared draft guidance for our HEC judiciary on the UNCRC which will be finalised and published online early in the next reporting year. In addition to this my consultation with children and young people continues. They are a rich and authentic source of lived experience and expertise, which helps us on our continuum of learning.

Child centred jurisdiction

We are committed to child centred justice in the HEC. This means:

- Listening and learning from the experiences of children.
- Considering the justice experience through the eyes of the child.
- Developing practices and procedures which are flexible and inclusive, consistent with our overriding objective.
- Securing the best evidence without adding trauma or re-traumatising the child.

Our judiciary and staff

I am ever grateful to our HEC judiciary who offer unflagging commitment. In order to meet Chamber demands, two legal members joined us by assignment in 2024, and they were offered a very warm welcome. A Judicial Appointments Board recruitment began in December 2024 for 6 new legal members. I have also asked for a recruitment of specialist members in the next reporting year. We said a fond farewell to one of our longest serving education members in March 2025 as she approached her 75th birthday, as we did in the previous reporting year for another education member. This has been a great loss to the HEC, and I hope that the recruitment of new education members will help to fill this gap.

I am very grateful to our SCTS staff, caseworkers and clerks who continue to work hard alongside us. Our casework team changed in 2024 with a new Casework Team Leader and caseworker joining. The team has worked very hard to provide support to one another and to ensure the quality of service to the HEC is not compromised.

Sensory hearings

This year 36% of our hearings were delivered on a hybrid basis (tribunal and parties in-person, with some witnesses giving evidence online). This reinforces the continuing value of the in-person experience. We will expand our sensory hearings next year to:

- Create a new sensory hearing venue in Edinburgh.
- Restore the sensory hearing venue in Inverness.
- Develop mobile sensory hearings in Dundee and Stirling.

In addition to this, the sensory hearing suite in the Glasgow Tribunals Centre will relocate to the ground floor, improving 'street to hearing' access.

I have been engaged throughout this year on project development and consultation with architects and SCTS Property Services to secure as smooth an introduction or transition in each of these areas.

Annual Tribunal Forum (Additional Support Needs) – April 2024

Our Forum took place online this year and was the most attended on record with an audience of over 100. The Forum provides a unique opportunity to share topical information and developments with stakeholders and to address their enquiries.

Representative's Forum – January 2025

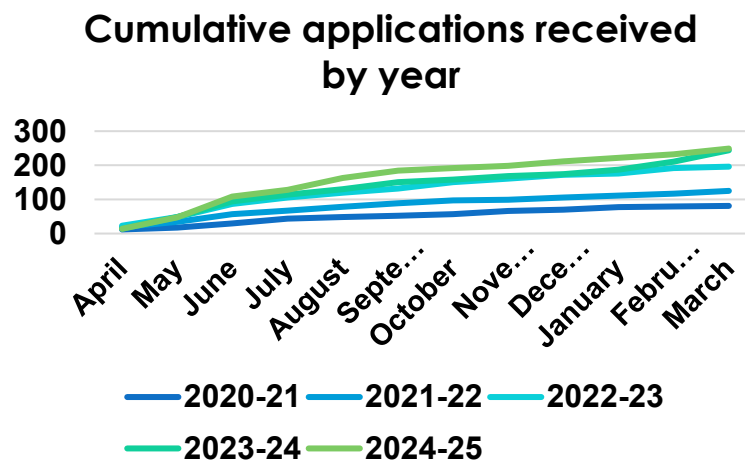
Our first Representatives Forum took place this year. It was well attended by lay and legal representatives. A cap of 12 places encourages a good level of discussion. From this first meeting I have identified a number of changes I can make to my Guidance that will improve consistency and clarity in practice.

I predict that the rise in volume will continue through the next reporting year and that placing request references will continue to be the most common case type. We may also see a

continuing rise in disability discrimination claims and CSP references; as well as UNCRC compatibility arguments.

I remain committed to identifying new and better ways to discharge the business of the Chamber as efficiently as possible. I am very grateful for the support of the President of Scottish Tribunals, Lady Wise, in this. I am also very grateful for the unflagging support of my In-house Legal Member, Derek Auchie, my Duty Legal Members, and my Executive Assistant, Lynsey Brown.

HEC Case Activity 2024-25



Highlights

Total applications (**249**) an increase of **12.2%** against last year and the highest volume in any reporting year.

Autistic Spectrum Disorder listed in **174** applications (**69.87%**).

Placing requests the highest reference type (**189**).

Disability discrimination claims (**29**) increased by **4.1%**.

15 applications raised UNCRC compatibility issues.

Judicial Training, Project Work and Member Review

Judicial Training, Lead Trainer, Prof. Derek Auchie

In October 2024, we delivered three days of intensive training on the newly incorporated UNCRC. We were delighted to welcome Professor Ann Skelton, chair of the UN Committee on the Rights of the Child, and an experienced child rights lawyer and academic, to address us in person.

Our Annual Members' Conference in March 2025 was on the theme of *The Expert Tribunal*. We considered how we draft a letter to the child. We also explored the extent and limits of our special expertise, and how we might ensure that we use that expertise to the full.

Website accessibility - Specialist Member (speech and language), Ms Hazel McKellar

I shall be reviewing the content and accessibility of our *needs to learn* (for those aged 12-15 years) and adult websites in 2025. The intention is that wording, structure and design are clear so that those accessing it can find what they need, understand the content and be able to use the information. Several articles of the UNCRC will be key to the review of the *needs to learn* website, including but not exclusively: Article 12 - your right to have your say, be listened to and taken seriously when decisions are made that affect you; and Articles 17 (Access to information); 23 (children with disabilities); 28 (access to education) and 2 (no discrimination).

Lead Member Reviewer (legal), Mr Russell Hunter

I have benefitted from the Health and Education Chamber's reflective and supportive review process over the years. It has allowed me helpful opportunities to consider and discuss issues that arose in cases I dealt with as part of a structured process and to hear the thoughts and views of the reviewer. With that personal experience, I was pleased to become Lead Reviewer for legal members in 2024. As I now undertake my first observations of hearings chaired by other legal members, I look forward to contributing to this self-reflective review process, to seeing and learning how other legal members conduct hearings and interact with specialist members, and contributing to a structured process where I and other legal members have the opportunity to consider and analyse personal experiences of real cases and real situations. It is a process that I am confident benefits not only members themselves but contributes to the positive development of us all, and I will endeavour to make the process as useful and beneficial for others as others have made it for me.

Lead Member Reviewer, Specialist Member, Dr Sally Anderson

Having completed my first review with a specialist member, for whom it was their first review, it is clear that our peer-led member reviews provide a significant additional support. As professionals who, apart from training events, have only sporadic contact with each other, the review offers a valuable, safe and impartial opportunity to discuss work and learn from each other. It also enables members to identify areas to broaden experience and develop skills. There are already a few small pointers related to our processes that, as Lead Reviewer for specialist members, I think would be useful to discuss more widely within our jurisdiction.



Temporary Chamber President: Andrew Veitch

Introduction

The Chamber held a training event in Edinburgh in November last year. Lady Wise in her address made reference to 'the fair-minded and informed observer' in respect of the way that we conduct ourselves in our tribunal work. Dr McGroarty in his address suggested that we should be 'mindful of bias and mental shortcuts', avoiding assumptions based on generalised profiles. Nelly Whaley and Aileen Bilston McGrane reminded us that as individuals we all see the world slightly differently and that there can be hidden disabilities with individualised effects which are significant and not short-term.

What draws these concepts together is that we as judicial office holders, accepting the responsibility that our chosen role brings, keep open minds, recognise our own bias triggers and consider the whole evidence before us, not just those bits that may confirm preconceived views.

We must remain aware of the effects of our words on appellants, strive to make the best possible hearing environment for them, and ensure that our decisions are as fair and just as we can possibly make them.

The purpose of this Chamber as I said in my previous report remains to ensure that appellants consider that they have been, and are, treated with respect, dignity and fairness. Whether they are successful or not, it is important that any decision reached is fair, informed and just.

The SSC has seen a continuing rise in the number of appeals, particularly in respect of Adult Disability Payment (ADP) (6290) and Child Disability Payment (CDP) (609). Presently the SSC is receiving around 600 appeals a month. The expectation is that the number of appeals received by the Chamber will continue to grow, particularly as new benefits come on-stream as, for example, Pension Age Disability Benefit.

According to government figures, in the financial year to 31 January 2025, nearly 922,000 clients were being paid benefit directly by Social Security Scotland.

The statistics relating to all these benefits are provided further on in this report.

During the year we had an intake of new members as well as two new Duty Conveners, Jim Bauld and Gwyneth King. Gwyn agreed to take up the role of Judicial Information Officer. The assistance and support of the Duty Conveners has been essential to the operation of the SSC. Without that assistance the Chamber could not have functioned, and I expect their roles to develop further in the future. Their roles have already been further extended to provide advice and assistance as required to Chamber Members specifically assigned to them.

The introduction of Tribunal User Group meetings involving all tribunal users, including Social Security Scotland, should be implemented in the latter part of this year. It is likely that many of these meetings will be by Teams as the practical logistics of gathering people for such a meeting are complex.

There is a recruitment exercise ongoing for conveners, and I hope to be in a position to welcome them soon.

The training team, led by Denise Smith and Delia Devlin, provided training for the new intakes and organised the training event at the Edinburgh International Conference Centre on 7 November. The feedback from participants at that event was universally positive. My thanks go to Denise and her team for the fantastic job they did in organising this event. Their enthusiasm, commitment and approach has played a very significant role in the very positive feedback that SSC training events have received. I am grateful to them.

The commitment to provide ongoing training for members is essential not only as part of the ethos of the Chamber but to meet changes in legislation and the roll out of new benefits such as Pension Age Disability Payment.

As I write this report Denise and her team are in process of delivering training in respect of a new benefit Pension Age Disability Benefit. Full day courses are being delivered in Glasgow, Edinburgh and by Teams and this will assist members called upon to hear appeals in respect of this benefit.

In addition, training will be required for the new conveners and further legal training may be required for conveners due to changes in the regulations and the ever increasing number of Upper Tribunal decisions.

‘Soup and Sandwiches with the President’ continues on a regular basis and is helpful in the dissemination of information and the provision of guidance, as well as being a forum for discussion. Duty conveners have on occasion replaced me for the sessions which has been very helpful for me and an interesting experience for them. The SSC newsletter, now named “Audiamus” and edited by Duty Convener, Lisa Gregory, continues to provide information on changes in legislation, Chamber developments and gives members the opportunity to submit articles. I am grateful to Lisa, whose creativity and commitment is producing a wonderful newsletter.

The Chamber now has a judicial information officer, Gwyneth King, who is keeping members in touch with case law and legislative changes. Given the amount of legislation and the increasing number of Upper Tribunal cases this is an essential role and a very valuable resource for members. This is immensely important for the Chamber and an onerous task, which Gwyn is addressing with enthusiasm and great skill.

A specific area of the judicial hub has been made available to the Chamber and members can access legislation, training materials, Chamber newsletters and styles to assist in the writing up of decisions. This is a tremendous resource and one which I believe will be further developed.

The member's portal is now operational and members can access their hearing papers. In addition, the transfer of papers between Social Security Scotland and the Chamber has been streamlined and issues that had arisen regarding the numbering and order of papers appear to have been resolved.

The number of requests for an in-person hearing has increased and in GTC we have now taken over the hearing suites on the ground floor. This should give appellants easier access to tribunal hearing rooms and also increase the number of rooms available to us. The majority of hearings continue to be by telephone, however, facilities also exist for video-link hearings and in-person hearings. The SSC has venues throughout Scotland and where an appellant indicates that they would prefer an in-person hearing this will be facilitated wherever possible. In-person tribunals have taken place across Scotland and I would expect the increase of these hearings to continue. There were 130 in April.

Appeal Volumes

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

Assistance Type		Received	Closed
Carer's Assistance	Carer Support Payment	20	0
	Young Carer Grant	14	7
Disability Assistance	Adult Disability Payment	6290	2533
	Child Disability Payment	609	277
	Pension Age Disability Payment	1	0
Early Years Assistance	Best Start Grant	31	24
Funeral Expense Assistance	Funeral Support Payment	48	35
Scottish Child Payment	Scottish Child Payment	132	81
Short-term Assistance	Short-term Assistance	4	0
Winter Heating Assistance	Child Winter Heating Assistance	0	0
	Winter Heating Payment	5	6
Total		7154	2963

Month	Receipts
April	341
May	577
June	604
July	780
August	471
September	521
October	803
November	628
December	294
January	351
February	967
March	817

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Totals
Actual Receipts	341	577	604	780	471	521	803	628	294	351	967	817	7154
Actual Disposals	170	123	13	285	51	139	524	83	108	35	1047	385	2963
In-month caseload	2119	2574	3167	3658	4079	4458	4734	5281	5466	5793	5711	6141	53181

Looking Ahead

Appeal numbers continue to increase placing further demands on the administrative team and SSC members.

The Chamber had a trial of increasing the number of appeals per session from one to two. Whilst initially it appeared reasonably successful, it had to be discontinued due to the increased pressure on conveners and the post-tribunal administrative team. Whether in the future this could be revisited appears unlikely. If that same pressure was applied it would become unsustainable again.

The processes that the Chamber now has in place are working more efficiently and an increase in the number of staff has contributed to this. SSC members continue to provide a commitment to ensure that hearings are conducted with respect, fairness and dignity to the appellant. I reported last year that 'without that support and commitment from both members and the administrative team, the SSC would not been the position that it is now' and that remains the situation. I take this opportunity to thank both the administrative team and the SSC members for their commitment and support. The Chamber could not operate as well as it does without that support and commitment.

After just over three years as Temporary President, I have intimated my resignation to Lady Wise, as I plan to retire. This will become effective as at the end of July '25 and my understanding is that there will be a JABS exercise for the appointment of a successor.

It became apparent to me in preparing this report, and after discussions with both the administrative team and members, that one issue that my successor will require to address, if appeal numbers continue to increase, is the recruitment of further members to provide for a greater number of tribunal hearings. The Chamber is limited at the present time in providing appeal hearings by the availability of members. With a greater number of members more appeals could be listed.

It has given me immense satisfaction, and been a great privilege, to preside over this Chamber which has such significance for the lives of so many vulnerable people. I feel comforted to know the Chamber will be ably looked after by all those who work diligently 'behind the scenes' and our team of members who conduct hearings with such commitment and care.



Chamber President: Anne Scott

The Tax Chamber hears appeals against decisions from Revenue Scotland relating to the devolved taxes which at present are Land and Buildings Transaction Tax and Landfill Tax. Scottish Aggregates Tax will come into effect from 1 April 2026.

All appeals lodged and heard in this year related to Land and Buildings Transaction Tax.

The system of monitoring appeals has changed in the course of the year.

In the year the Tribunal disposed of, and issued decisions in relation to, four appeals which had been lodged with the Tribunal in the course of the previous year. Of those four all were hearings in person, three were dismissed and one was allowed. A further two appeals which had been lodged in the preceding year were withdrawn in the course of this year.

Twenty-seven new appeals were lodged with the Tribunal in the course of the year and one appeal has been sisted.

Eight appeals were listed for hearings in person. The only hearing in which a decision was issued was dismissed. One hearing was listed for April 2025 (and was subsequently settled and withdrawn). One hearing is still due to be heard in May 2025. In the course of the year, one appeal was withdrawn in the course of the hearing and one was settled in the course of the hearing and subsequently withdrawn. Three were withdrawn before the hearings.

Eighteen appeals were listed for determination on the papers. Of those, nine were dismissed in the course of the year and a further two were dismissed in April 2025. Five appeals were withdrawn before determination. Two appeals remain to be determined in May 2025.

All decisions are published on the Chamber website.

Since it is a small Chamber with very few appeals, all training is conducted informally.

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 Local Taxation Chamber (LTC) hears appeals in relation to non-domestic rates, council tax banding, council tax liability, water charges, council tax reduction and civil penalties.

Successes of the Chamber 2024-2025

Transferred Non Domestic Rates (NDR) Appeals

The most significant success of the Chamber was to successfully dispose of the 40,057 NDR appeals that transferred from the former Valuation Appeals Panels prior to the determination date of 31st December 2024. The Chamber had to process a high volume of withdrawals and dismissals of these appeals which very challenging for the operational staff who have been commended on meeting this significant challenge.

Disposal of Transferred NDR Appeals in the reporting year

In the last reporting year, the Chamber successfully disposed of the remaining 35,918 NDR transferred appeals.

The disposals were:

- 389 were closed following a referral to the Upper Tribunal for Scotland.
- 35,505 were withdrawn or dismissed
- 24 were disposed of following a hearing of which two decisions have been appealed to the Lands Valuation Appeal Court.

Disposal of Transferred Council Tax Appeals in the reporting year

In the last reporting year, the Chamber successfully disposed of 213 Council Tax transferred appeals. These consisted of 209 council tax banding appeals, 3 council tax invalid appeals and 1 council tax liability appeal. Of the 209 council tax banding appeals 2 were allowed, 49 were refused, 134 were withdrawn and 24 were dismissed.

The Chamber conducted 67 hearings for Council Tax banding appeals and 1 hearing for a Council Tax liability appeal. At the end of the reporting year there are 28 outstanding transferred Council Tax appeals to be determined by the Chamber. These consist of 27 Council Tax banding appeals and 1 council tax liability appeal.

New Appeals

During the 2024/25 reporting year, the Chamber received 1479 new appeals. This is an increase of 1133 on the previous reporting year. These consisted of:

	2023/24	2024/25
Council Tax Banding	53	134
Council Tax Completion Notice	0	3
Council Tax Invalid	174	200
Council Tax Liability	51	104
Council Tax Penalty	2	1
Council Tax Reduction	46	31
Non-Domestic Rates Appeals	16	997
Non-Domestic Rates Complaints	1	1
Penalty Notice	2	7
Water Charges	1	1
Total	346	1479

During the 2024/2025 reporting year, the Chamber disposed of 469 new appeals. These consisted of:

- 68 council tax banding appeals
- 242 council tax invalid appeals
- 1 council tax penalty appeals
- 38 non-domestic rates appeals
- 4 penalty notice appeals
- 2 council tax completion notice appeals
- 71 council tax liability appeals
- 40 council tax reduction appeals
- 2 non-domestic rates complaints
- 1 water charges appeal

Council tax banding appeals were received for 13 Scottish Assessors during the reporting year. The majority (62%) of these appeals were received in relation to the Assessor for Scottish Borders Council (38 appeals), the Assessor for Lothian Valuation Joint Board (22 appeals) and the Assessor for Dunbartonshire and Argyll and Bute Valuation Joint Board (21 appeals).

Hearings

All hearings (other than council tax reduction hearings) are public hearings and details of these are published on the Chamber website. The majority of hearings are video conferencing hearings held via Cisco WebEx. Requests can be made to the Chamber for links to observe hearings. Parties can also request in-person or telephone hearings, but these occur infrequently as the statistic below shows:

Appeal Type		In-Person	Telephone	Video	Total
Council Tax	Banding	7	1	88	96
	Completion Notice	0	0	2	2
	Liability	1	1	32	34
Council Tax Reduction	Review	0	0	9	9
Non-Domestic Rates	Appeal	0	1	40	41
Water Charges	2020 Order	0	0	1	1
Total		8	3	172	183

The Chamber successfully considered 183 appeals at hearings during the reporting year. The number of hearings for NDR appeals increased by 41.4% but there was a 27.8% decrease in the number of hearings for council tax banding appeals from the previous reporting year.

A large percentage of NDR and council tax appeals drop-off before the hearing date. In 2024/25, 71% of scheduled council tax appeals were withdrawn before the hearing and 97.5% of NDR appeals were either withdrawn or dismissed due to the failure of the appellant to timeously provide a written statement before the hearing.

The Chamber determined 127 appeals on the basis of written representations without a hearing. These consisted of:

Council Tax Banding	11
Council Tax Invalid	84
Council Tax Liability	20
Council Tax Reduction	9
Non-Domestic Rates Appeals	3
Total	127

Engagement with Stakeholders

The Chamber has continued to engage with stakeholders on a range of matters including scheduling of appeals, throughout the year. This includes quarterly stakeholder meetings.

Training

The Chamber held a successful all members' training event in March 2025 that was positively evaluated by both the members and the Judicial Institute for Scotland.

Key Cases and Trends

The Non-Domestic Rates (Scotland) Act 2020 applies to the non-domestic rates appeals made to the Chamber. The Act created a two-stage appeal system whereby owners, tenants or occupiers must lodge a proposal under section 3ZA of the Local Government (Scotland) Act 1975 with the Assessor if they disagree with the valuation of their property as a precursor to lodging an appeal with the Chamber. This change occurred at the same time as the Chamber was implemented and also the same time as the revaluation cycle was shortened from five years to three years. As a result, the Chamber has seen an increase in the number of new non-domestic rates appeals made to the Chamber during 2024-25.

The Chamber has received 273 2023 revaluation NDR appeals in relation to Lothian schools, which relate to Practice Note 2. The parties submitted joint applications to refer four of these appeals to the Upper Tribunal. These referral requests were granted. The remaining 269 appeals have been sisted to 1st February 2026 pending determination of the appeals referred to the Upper Tribunal.

Scottish Tribunals Websites



Upper Tribunal

www.scotcourts.gov.uk/the-courts/tribunal-locations/the-upper-tribunal-for-scotland

General Regulatory Chamber

www.generalregulatorychamber.scot/

Housing & Property Chamber

www.housingandpropertychamber.scot/home

Health and Education Chamber

www.healthandeducationchamber.scot/

Social Security Chamber

www.socialsecuritychamber.scot

Tax Chamber

www.taxtribunals.scot/

Local Taxation Chamber

www.localtaxationchamber.scot/



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Provided to the Scottish Ministers in pursuance of section 78 (4)(b) of the Tribunals (Scotland) Act 2014 on 16 December 2025.