

CHAMBER PRESIDENT OF THE LOCAL TAXATION CHAMBER¹ OF THE FIRST-TIER TRIBUNAL

The Chamber President of a chamber of the First-tier Tribunal is appointed by the Scottish Ministers by virtue of section 22(1) of the Tribunals (Scotland) Act 2014 (“the 2014 Act”) and has the function of presiding over the chamber to which they are appointed in accordance with the terms of that Act.

The 2014 Act creates a new simplified statutory framework for tribunals in Scotland, bringing existing tribunal jurisdictions together and providing a structure for new jurisdictions. The 2014 Act creates two new tribunals, the First-tier Tribunal for Scotland and the Upper Tribunal for Scotland, known collectively as the Scottish Tribunals.

Subject to regulations, it is anticipated that the Local Taxation Chamber of the First-tier Tribunal (“the LTC”) will be established by the end of 2021. The functions of the Valuation Appeals Committees² and the Council Tax Reduction Review Panel³ will transfer to the LTC on 1st January 2023. The ratings valuation appeal and complaints functions⁴ of the Lands Tribunal for Scotland will transfer to the Upper Tribunal on the same date.

Initially, in the period prior to the transfer, from 1 January 2022, or as soon as possible thereafter, the Chamber President of the LTC will be expected to provide input into the transfer process, including considering the draft Rules of Procedure for the LTC. The Chamber President will also assist with the recruitment and appointment of members to the LTC and other administrative actions.

Role of the Chamber President of the LTC (post transfer)

1. The Chamber President will provide leadership and management of the Chamber. The Chamber President will maintain and develop the Chamber’s reputation as independent and accessible, providing a professional and expert service.
2. The Chamber President will contribute to the strategic development of the Scottish Tribunals, supporting the Lord President and the President of the Scottish Tribunals in their statutory responsibilities.
3. The Chamber President will be responsible on a day to day basis for the quality, efficiency and smooth running of the Chamber, reporting to the President of the Scottish Tribunals. The Chamber President will demonstrate effective oversight of operations of the Chamber and its members, liaising as appropriate with the President of the Scottish Tribunals to discuss and resolve matters of concern.

¹ Name of chamber subject to regulations

² Under section 29 of the Local Government etc. (Scotland) Act 1994

³ Under Part 11A of the Council Tax Reduction (Scotland) Regulations 2012 (as amended by SSI 2013/218)

⁴ Under section 1(3A) – (3BA) of the Lands Tribunal Act 1949

4. The Chamber President will be responsible on a day to day basis for adherence by the Chamber to the relevant rules of procedure.
5. The Chamber President will provide such guidance to members in relation to the discharge of duties of the Chamber as appears necessary or expedient.
6. The Chamber President will have regard to the welfare of the members of the Chamber and ensure that any policies issued by the Judicial Office for Scotland on behalf of the Lord President in respect of welfare are adhered to.
7. The Chamber President will represent the Chamber at conferences, official functions and other meetings.
8. The Chamber President will manage and develop appropriate arrangements for the specialist training of Chamber members and adhere to any arrangements the Lord President has put in place for the training of members of the Scottish Tribunals.
9. The Chamber President is responsible for ensuring that appropriate training is available for members of the Chamber to undergo continuous professional development, including ensuring adherence to any arrangements the Lord President has put in place for the training of members. The Chamber President is also responsible for ensuring that judicial standards are maintained and that public confidence remains high regarding decisions of the Chamber.
10. The Chamber President will submit a report to the President of the Scottish Tribunals, around April or May each year, explaining how the Chamber has exercised its functions during the financial year. This will be for inclusion in the Scottish Tribunals Annual Report, which will be published by the President of the Scottish Tribunals in accordance with their statutory responsibility.

FIRST-TIER TRIBUNAL FOR SCOTLAND LOCAL TAXATION CHAMBER LEGAL MEMBERS

The Scottish Ministers are seeking to appoint 15 Legal Members to the First-tier Tribunal for Scotland and assigned to the Local Taxation Chamber. Appointments are made under Part 2 of Schedule 3 of the Tribunals (Scotland) Act 2014 (“the 2014 Act”).

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Subject to regulations, it is anticipated that the Local Taxation Chamber of the First-tier Tribunal (“the LTC”) will be established by the end of 2021. The functions of the Valuation Appeals Committees and the Council Tax Reduction Review Panel will transfer to the LTC on 1st January 2023. The valuation appeal functions of the Lands Tribunal for Scotland will transfer to the Upper Tribunal on the same date.

The LTC will deal with -

- valuation appeals and complaints under the Valuation Acts and Council Tax appeals under section 81(1) and 87(6) of the Local Government Finance Act 1992, which are currently heard by Valuation Appeals Committees by virtue of section 29(1)(a) of the Local Government etc. (Scotland) Act 1994;
- appeals against determinations made in respect of applications for Council Tax reduction under the Council Tax Reduction (Scotland) Regulations 2012 (as amended by SSI 2013/218), which are currently considered as reviews by the council tax reduction review panel under Part 11A of those Regulations;
- appeals against civil penalties under section 31 or section 34 of the Non-Domestic Rates (Scotland) Act 2020.

In addition, the First-tier Tribunal must manage tribunal proceedings in accordance with its overriding objective which is expected to apply to the Local Taxation Chamber (subject to regulations).

For ease of reference, the overriding objective of the First-tier Tribunal is to deal with the proceedings justly which includes:

- (a) dealing with the proceedings in a manner which is proportionate to the complexity of the issues and the resources of the parties;
- (b) seeking informality and flexibility in proceedings;
- (c) ensuring, so far as practicable, that the parties are on equal footing procedurally and are able to participate fully in the proceedings, including assisting any party in the presentation of their case without advocating the course they should take;

(d) using the special expertise of the First-tier Tribunal effectively; and

(e) avoiding delay, so far as compatible with the proper consideration of the issues.

Comprehensive background information concerning the proposed Local Taxation Chamber can be found within the Scottish Government's [consultation document](#). This provides useful information on the Scottish Government's policy objectives, alongside the background to Valuation Appeal Committees and the Council Tax Reduction Review Panel, and which forms the basis for content of regulations etc.

Role of a Legal Member

Depending on the type of case, Legal Members may sit alone or as part of a panel, hearing appeals under the Valuation Acts, Council Tax appeals, appeals against a determination of an application for Council Tax reduction and civil penalty appeals under the Non-Domestic Rates (Scotland) Act 2020 Act.

Members will be required to:

11. communicate effectively with all parties;
 12. lead and chair relevant proceedings and provide advice to other members on legal issues arising, ensuring proceedings are fair and efficiently managed;
 13. actively manage cases and promote the efficient dispatch of business;
 14. weigh up potentially conflicting evidence and support the other members to reach an independent and reasoned decision;
 15. work collaboratively with other members of the Tribunal and facilitate collective decision making, draft any written decision & statement of reasons, ensure the law is appropriately applied and all relevant issues are covered in the decision;
 16. be courteous and considerate to all Tribunal users and staff and sensitive to people from different backgrounds;
 17. ensure parties can effectively present their case and have it considered fairly, including parties who are not represented;
 18. ensure that decisions, directions and any other orders of the Tribunal are made efficiently, effectively and fairly, and notified timeously;
 19. engage constructively in any involvement with the Head of the Scottish Tribunals (the Lord President), the President of the Scottish Tribunals, the Chamber President, other members of the Chamber and Tribunal and all Scottish Courts and Tribunal Service staff supporting the Tribunal;
 20. travel throughout Scotland, as required; and
- carry out all other tasks that may reasonably be required

FIRST-TIER TRIBUNAL FOR SCOTLAND, LOCAL TAXATION CHAMBER⁵ ORDINARY MEMBER, WITH SURVEYOR RATING EXPERIENCE

The Scottish Ministers are seeking to appoint a number of Ordinary Members with surveyor rating experience, to the First-tier Tribunal for Scotland assigned to the Local Taxation Chamber. Ordinary Members of the First-tier Tribunal for Scotland are appointed under Part 1 of Schedule 3 of the Tribunals (Scotland) Act 2014 (“the 2014 Act”).

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- appeals against civil penalties under section 31 or section 34 of the Non-Domestic Rates (Scotland) Act 2020.

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For ease of reference, the overriding objective of the First-tier Tribunal is to deal with the proceedings justly which includes:

- (a) dealing with the proceedings in a manner which is proportionate to the complexity of the issues and the resources of the parties;
- (b) seeking informality and flexibility in proceedings;

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(c) ensuring, so far as practicable, that the parties are on equal footing procedurally and are able to participate fully in the proceedings, including assisting any party in the presentation of their case without advocating the course they should take;

(d) using the special expertise of the First-tier Tribunal effectively; and

(e) avoiding delay, so far as compatible with the proper consideration of the issues.

Comprehensive background information concerning the proposed Local Taxation Chamber can be found within the Scottish Government's [consultation document](#). This provides useful information on the Scottish Government's policy objectives, alongside the background to Valuation Appeal Committees and the Council Tax Reduction Review Panel, and which forms the basis for content of regulations etc.

Role of an Ordinary Member (with surveyor rating experience)

Ordinary Members (with surveyor rating experience) will, when selected to do so, sit as members of a panel comprising, in addition to themselves, a Legal Member and an Ordinary Member (with valuation experience) hearing appeals under the Valuation Acts, Council Tax appeals and civil penalty appeals under the Non-Domestic Rates (Scotland) Act 2020.

Members will be required to:

21. communicate effectively with all parties;
22. actively assist in the management of cases and promote efficient dispatch of business;
23. provide technical advice to other members on the issues which are in dispute, as appropriate;
24. weigh up potentially conflicting evidence and support other members to reach an independent and reasoned decision;
25. work collaboratively with other members of the Tribunal, participating effectively and impartially in the decision making process;
26. be courteous and considerate to all Tribunal users and staff and sensitive to people from different backgrounds;
27. engage positively, effectively and openly with all parties and the public;
28. use their expertise to assist the Tribunal to understand the evidence provided;
29. ensure that parties can effectively present their case and have it considered fairly;
30. support the Legal Member in drafting a decision and statement of reasons that accurately reflects the issues under consideration and the collective decision of the members considering the case;
31. travel throughout Scotland, as required; and
32. carry out all other tasks which may reasonably be required.