

# SCOTTISH TRIBUNALS ANNUAL REPORT 2020 - 2021

# 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 first annual report as the President of Scottish Tribunals since taking up the role in August 2020. I'd like to express my deepest thanks to my predecessor, the Rt Hon Lady Smith, for establishing and guiding the Scottish Tribunal system since its inception. I would also like to thank the chamber presidents for their continued dedication to the tribunals.

Our focus has been on recovery following the Covid-19 outbreak. The chamber presidents and their members have worked tirelessly to implement the necessary changes as a result of coronavirus regulations. Covid recovery will continue to be a priority in this coming year as we continue to adapt to meet the needs of our service users.



The Rt Hon Lord Woolman

President of Scottish Tribunals

The Scottish Tribunals' other main focus of 2020-2021 was the continued devolution of the reserved tribunals. We continue to make progress in this area – despite the unavoidable delays - and aim to carry on this work by working closely with Scottish Government & the Ministry of Justice to make the transition as easy and fair as possible.

Overall, I am immensely proud of the work completed by all members of staff within the Scottish Tribunals and each chamber's contribution during this difficult time.

# Performance & People

### Efficient Disposal of Business

The efficient disposal of business in the Scottish tribunals continues to be successfully carried out by the chamber presidents. Full details of each chamber's performance 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 2020 – 1 April 2021 the following number of complaints were received. All complaints under Rule 8 were dismissed. One complaint remains under investigation.

RULE	OUTCOME	TOTAL
8	Dismissed by Judicial Office	6
12	Referred for Investigation	1
	TOTAL	7

In the period from 1 April 2019 – 31 March 2020 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	2
	TOTAL	2

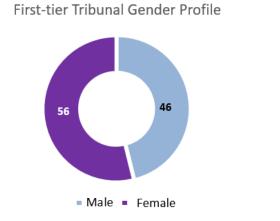
#### Welfare

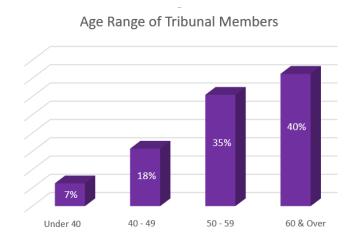
The Judicial Office continue to support Tribunal members with any welfare requirements they may have.

#### Tribunal Membership

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

The diagrams below display the profile of tribunal members as of 31 March 2021.





#### The Judicial Education for Tribunals

Due to Covid restrictions the JET working group was unable to meet in the summer of 2020. The last face-to-face meeting took place in March 2020 and a second meeting was held remotely via Cisco WebEx in November 2020. The Judicial Institute for Scotland ('JI') was grateful for the JET members' flexibility as the JI grew accustomed to operating in a new and different way. The JI is currently in the process of planning for the first JET working group meeting in 2021 and the date will be set in due course.

#### Tribunal Craft, 1 April 2021

This cross-jurisdictional 'Tribunal Craft' course hosted by the JI was the first tribunal course delivered via live online learning. Participants had the opportunity to improve their judicial skills through practice and learning from other judges. The course included similar content to the previous face-to-face course although with the addition of content on remote hearings. 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. The course contributors delivered shorter presentations (than in the first iteration of the course) to allow time for small group discussion and participant engagement. Again the JI used break-out rooms to divide participants into small discussion groups for consideration of the case study, before returning to plenary to feed back their answers. Participants took turns acting as note-taker and feeding back to the wider group and the composition of the groups changed throughout the day to increase interaction. That involved a significant amount of work by the JI team but it proved successful.

# Status of Devolution of the Reserved Tribunals

Devolution of the reserved tribunals remains a priority. Over the past year we have experienced some unavoidable delays due to the Covid-19 pandemic, however progress continues to be made with this movement.

#### Order in Council

Towards the end of the 2020 – 2021 reporting year, the Judicial Office received a revised draft order in council. This revised draft will be the basis of ongoing discussion between the Ministry of Justice and the Judicial Working Group.

#### Judicial Working Group

The Judicial Working Group – composed of members from the judicial office, regional judges, Scottish government and MOJ – will be reconvened to consider the Order in Council and the no-detriment paper. The JWG intend on meeting frequently to ensure that progress is made with devolution.

### The Year Ahead

As we move into a new reporting year, the Scottish Tribunals will continue to work alongside our counterparts in the rest of the UK and with the Scottish Government to enable a successful transfer of the reserved Tribunals.

# Chamber Updates

## Scottish Tribunals Structure as at March 2021

#### THE COURT OF SESSION

#### **UPPER TRIBUNAL**



# FIRST-TIER TRIBUNAL

Housing & Property Chamber

Health &

**Education** 

Chamber

Additional

Support Needs

Homeowner Housing Panel

Private Rented Housing Panel

**Letting Agents** 

Private Tenancie Tax Chamber Regulatory
Chamber

Tax Appeals Scottish Charities
Appeal Panel

Valuation Parking & Bus
Appeals Lane
Committees Adjudicators
(From 2022)\*

Social Security Chamber

> Wave 1 Devolved Benefits

Wave 2 Devolved Benefits

<sup>\*</sup> The functions of the 'Valuation Appeal Committees' will transfer to a newly created local taxation chamber.



#### 1. A Year at a Glance

The Upper Tribunal, along with many other Tribunals, successfully implemented a digital model of hearing delivery utilising telephony systems and Cisco WebEx for video-conferencing. This has allowed the Upper Tribunal to provide the best possible service in very challenging times.

#### 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 now 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

Appeal Type	Upper Tribunal Members
Housing and Property Chamber	8 Sheriffs
Tax Chamber	1 Court of Session Judge 1 Legal Member
Social Security Chamber	1 Court of Session Judge
General Regulatory Chamber	1 Court of Session Judge 2 Sheriffs
Health and Education Chamber	1 Court of Session Judge

Chamber President: Alex Green

#### Introduction

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

The Covid-19 crisis raised significant challenges for the General Regulatory Chamber. The main challenge was coordinating and arranging effective administrative provision and a high level of service for Parking and Bus Lane Appeals. Despite this, Parking and Bus Lane Appeals worked commendably well to maximise the possibilities of remote working and remote hearings to maintain a high level of service during this period.

#### 1. 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 2020-21.

# 2. Parking and Bus Lane Appeals

There are currently 7 Legal Members (including the Chamber President) in this jurisdiction. The chamber held a successful remote online training day for the new legal members in December 2020.

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.

#### 3. Covid-19 Impact

The jurisdiction has withstood the challenges of the Covid-19 pandemic very well. This is attributable to the hard work of the administration adapting to the challenges of remote working, the digital nature of appeals and the fact that the majority of appeals were disposed of without a hearing. The remaining appeals were mainly disposed of via telephone hearings. Four video hearings were held, which was a first for the jurisdiction. It is anticipated that parties requesting a face-to-face hearing in the future will be encouraged to opt for video hearings. These lend themselves well to the summary nature of the jurisdiction.

#### 4. Case Numbers and Trends

Since 1 April 2020, parties have been given the right of appeal to the Upper Tribunal and we are now starting to see a small handful of permissions to appeal being granted. One appeal of note relates to the status of Penalty Charge Contravention Codes (i.e. are they merely to provide guidance to parking attendants or must they follow a mandatory form of words for the Penalty Charge Notice to be enforceable).

A breakdown of the work of the Parking and Bus Lane Appeals over the reporting period is set out below.

Parking and Bus Lane Appeals

Appeal Type	Appeals Received	Appeals Decided	Appeals Outstanding	Not Registered	Appeals Allowed	Appeals Dismissed	Non Contested	Withdrawn	(T) Allowed	(T) Dismissed	(P) Allowed	(P) Dismissed	(V) Allowed	(V) Dismissed
Total	850	643	89	118	163	245	206	28	59	63	102	180	2	2

(T) Telephone

(P) Decision on Papers

(V) Video Hearing

# Housing and Property Chamber First-tier Tribunal for Scotland



Chamber President: Aileen Devanny

#### Introduction

The biggest challenge faced by the Chamber this year was inevitably dealing with the impact of the coronavirus pandemic on its business. All scheduled hearings and CMDs (case management discussions) were postponed from 19 March 2020. All re-inspections in repairing standard cases and supervised access arrangements in landlord right of entry cases were suspended from that date.

Glasgow Tribunals Centre, the HPC administrative base, was closed to administration staff from 25 March 2020 and reopened again with limited staff on site on 15 June 2020. Applications continued to be accepted electronically while Glasgow Tribunals Centre was closed, with urgent applications being processed through the sift process up to the point of notification of acceptance of the application.

As at 24 June 2020, 453 CMDs and 237 hearings required to be scheduled / rescheduled. The chamber resumed CMDs and hearings from 9 July 2020. Since that date, these have taken place by teleconference call, with tribunal members, parties and clerks participating remotely. For those cases where it is difficult to hear cases fairly by teleconference, video conference hearings may be available, although these are the exception rather than the rule.

The <u>Coronavirus (Scotland) Act 2020</u> has made temporary but significant changes to the statutes applicable to private sector evictions in Scotland, designed to protect tenants during the pandemic. <sup>1</sup> These apply where a prescribed notice was served on or after 7 April 2020. The main changes are:

1. Mandatory grounds of eviction become discretionary, requiring the tribunal to consider the reasonableness of making an eviction order in each case. In rent arrears cases, since 30

<sup>&</sup>lt;sup>1</sup> Section 2 and Schedule 1. Note: the changes apply to all three types of private tenancy (private residential tenancies; assured tenancies; and tenancies under the Rent (Scotland) Act 1984).

September 2020, this includes considering the extent to which a landlord has complied with the prescribed pre-action requirements.<sup>2</sup>

2. The notice periods required before most eviction applications can be brought before the HPC are extended. The extended notice periods are generally either 6 months (in most cases) or 3 months depending on the grounds used.<sup>3</sup>

Legal members of the tribunal received training on the impact of the changes in October 2020, as new applications affected by the legislation were starting to come through.

#### 1. Case volumes and trends during the year

A total of 2449 applications were received during the year. As might be expected, this was a significant (40%) reduction on the level of applications received during the previous year. A breakdown of applications dealt with during the year is shown in the table below.

Applications	Brought forward	Received	Closed	Carried forward	
Totals	1712	2449	2720	1449	

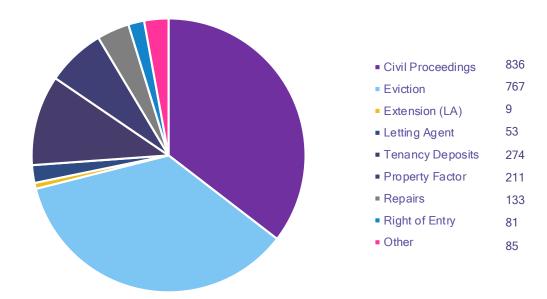
As in the previous year, the vast majority (80%) of applications received fell within the private rented sector jurisdiction. The number of eviction applications received was only 44% of those received in 2019-20. While there may be many reasons for this, it seems likely that the main driver for the reduction was the Coronavirus Act changes. The largest proportion (34%) of applications received were for civil proceedings in relation to private tenancies. These figures reflect the experience of tribunals that where landlords were unable to raise eviction proceedings for rent arrears due to the extended notice periods, many still brought applications for payment orders against their tenants.

<sup>&</sup>lt;sup>2</sup>Where a notice to quit/leave was served on or after 7 April 2020 and the arrears occurred wholly/ partly on or after 27 May 2020: The Rent Arrears Pre-Action Requirements (Coronavirus) (Scotland) Regulations 2020

<sup>&</sup>lt;sup>3</sup> Where a notice was served after 3 October 2020, the notice period for certain tenant conduct grounds relating to antisocial or criminal behaviour was reduced to its previous length of 28 days: <u>The Coronavirus (Scotland) Act 2020 (Eviction from Dwelling-houses) (Notice Periods) Modification Regulations 2020</u>

As in the previous year, the third biggest category of applications (11%) was tenancy deposit applications for an order for payment of a sanction where the landlord has failed to comply with the duty to pay a tenancy deposit into an approved scheme. The level of these applications was high, at 80% of 2019-20 levels.

Applications in all other case categories were down, aside from property factor applications, which increased by 14% and landlord (right of entry) applications, which were up by 4%.



A total of 2720 cases were closed during the year, equivalent to two-thirds (66%) of the previous year's figure, despite no CMDs or hearings being held for a period of almost four months. The closed cases figure also reflects the decrease in application volumes, resulting in fewer closed cases. More applications were decided at an evidential hearing than in the previous year, however: 17% of eviction applications went to a hearing, as against 9% in 2019-20. This is likely to be a result of the Coronavirus (Scotland) Act requirement to consider reasonableness in all eviction cases.

## 2. Successes during the year

Thanks to the hard work of both the tribunal administration and tribunal members, the Chamber has coped extremely well with the challenges brought by the pandemic. Following the reintroduction of CMDs and hearings in July 2020, the processing of outstanding applications was back on track by the autumn. At the time of writing, there was no backlog in relation to private rented sector, property factor and letting agent applications.

During the year, work to produce a searchable database of all notable Upper Tribunal decisions in HPC cases, going back to 2017, was completed. This was a major undertaking, as more than

120 UT decisions (and three Inner House decisions) had been issued in relation to HPC appeals by the end of the reporting year. The database is intended to assist tribunal members in their work. It will continue to be updated on a regular basis.

The Chamber has been gathering data on user feedback on remote CMDs and hearings. Feedback from both parties and their representatives on the use of teleconference and videoconference CMDs and hearings has been very positive. There is also some evidence that more parties are participating in CMDs and hearings than before. Initial data gathered for private rented sector applications in August-October 2020 found that parties' attendance at CMDs was 6% higher than in the same three months in 2019. There was a particularly marked increase in attendance by respondents (who are generally tenants), at almost 12%.

#### 3. Upcoming changes

The statutory code of conduct for property factors has been revised by the Scottish Government following a consultation process. The revised code is due to take effect on 16 August 2021, subject to approval by the Scottish Parliament. Tribunal members involved in property factor cases received training on the revised code in May/June 2021.

The protections in eviction cases under the Coronavirus (Scotland) Act have been extended several times. The <u>Coronavirus (Extension and Expiry)</u> (Scotland) Bill, which extends the protections until 31 March 2022, was passed by the Scottish Parliament on 24 June 2021.

# 4. Covid-19 recovery planning

There was no backlog for most categories of application by the end of the reporting year. The consideration of repairing standard and rent assessment cases had to be delayed, however, due to the need for property inspections to be carried out. CMDs were fixed from 11 January 2021 to take forward the 52 repairing standard cases which were suspended in March 2020, while work was ongoing to develop a safe procedure for property inspections. Inspections resumed in late May 2021 with appropriate procedures in place. The Chamber was at the time of writing working its way through a backlog of existing applications, and it is hoped that inspections can be scheduled for new applications from August 2021 onwards.

Planning for resumption of property inspections in rent assessment cases is underway, as is the option for supervised access arrangements in landlord's right of entry cases. Ordinary (housing) members are actively assisting parties to reach access agreements in these cases.

Chamber President: May Dunsmuir

#### Introduction

What an incredible year – a mixture of trials and triumphs. A time when we made considerable inroads in the delivery of justice amidst a global landscape of unpredictability and uncertainty.

At the beginning of this reporting year, just eight days into the first national lockdown, we had in place a judicial case triage system, which allowed us to manage our cases and hearings during the period when the Lord President and President of Scottish Tribunals instructed the national suspension of courts and tribunals work which was not time critical. I was very ably supported in this by my In-house Legal Member, who joined me in triaging all new cases and reviewing existing ones. We both did this while working from home with the support of the IT team, which allowed us full access to the electronic case management system, at all times of the day.

During this time the legal and policy landscape was ever evolving and eventually a number of Education Continuity Directions were issued by the Scottish Ministers to allow education to be provided to the children of key workers and vulnerable children during periods of school closure. The timescale for an Education Authority to decide a placing request was extended, which meant that placing request references were lodged later and few could be decided before the start of the school term in August. With this concern at the forefront I decided to release all current placing requests from suspension on 1 June and to accelerate their progress by reducing the dates for the case statement periods. Cases involving a child beginning primary 1 or secondary 1 were prioritised. As a result all suspended cases were decided by end October and new placing requests (received after 1 June) were progressed without unnecessary suspension.

#### 1. Case Numbers and Trends

Since 1 July, when all other case types were released from suspension (claims under the Equality Act and co-ordinated support plan references), there has been no further period of national case suspension and, due to the strides made in remote judging and casework, this is unlikely to again be necessary in our Chamber.

83 applications were received, 63 less than the last reporting year.

Autistic spectrum disorder remains the most common additional support need specified.

In this reporting year children lost their familiar physical school structure and parents found themselves providing home schooling. For those children who could not cope with on screen learning, the burden on parents was increased. Where IT was not a natural part of home life this became a challenge - not every school age child in Scotland had access to a laptop. Actual and inferred attainment and exam results left some children and parents disappointed. Looked after children lost regular contact with parents during lockdowns, giving rise to increased levels of distressed behaviour. Children with neurodevelopmental conditions found it difficult to wear masks in school. All of this filtered through to our case types.

Prominent cases include a further education college in England satisfying the criteria to qualify as a school under relevant Scottish legislation; the use of physical restraint; and the provision of third sector support purchased by social work amounting to 'appropriate agency' support.

#### 2. Remote Hearings & the Video Platform

Our Chamber was the first to use Cisco WebEx for video hearings from July and all of our hearings were then delivered remotely. We learned that we needed:

- 1. Well supported judiciary, with access to a robust network, good IT support and tools, as a minimum, two screens and a headset.
- 2. E-bundles to be prepared consistent with documentary evidence guidance.
- 3. Clear guidance on the use of remote hearings to members and participants.
- 4. Training and updates to members.
- 5. Well trained clerks and caseworkers.

Remote hearings have allowed us to deliver justice during a crisis period but they are not only a crisis tool. They have other advantages - they allow children to participate when a physical hearing would be a barrier; parents can attend from their home and participants don't have the stress of travel. For these reasons the remote hearing is here to stay in our Chamber, not as a replacement for physical hearings but to sit alongside them.

# Remote specialist judicial training

*Professor Derek Auchie, Lead Trainer:* Delivering training in an online format brings challenges, both on the technical front, but also for engagement: a big part of our training dynamic over the years has been to meet socially and exchange ideas and experiences in person. However, the Chamber staff and judiciary have risen to this challenge and a number of online training events were designed and delivered in the reporting year.

Our first online training event: We delivered evening training to our Legal Members on 1 October 2020, our first ever virtual member training event. The administrative team quickly developed a very clear and accessible two-page step by step guide for members on how to access the training event area, and everyone managed to join with little fuss.

Annual All Members' Conference 2020: This was our next remote training event, our first across a whole day, and run largely as planned (but postponed) for March 2020. We were determined that important member training was delivered, since the pandemic has not made the issues faced in Chamber cases go away. The day began with a detailed and very interesting presentation by the Lord President, the Right Honourable Lord Carloway, entitled 'International Law in the Scottish Courts'. The Lord President's contribution was cutting edge, allowing the Chamber to continue to evolve its thinking on complex questions."

#### 3. Remote judging – perspectives and experiences

Ms Collette Gallagher, Legal Member: "Overall, the experience of conducting virtual hearings has been a positive one and although there are challenges these are not insurmountable. Although remote hearings are a response to a crisis there are clear positives. The most significant of these is that video hearings may serve as a helpful way to gain a child's views."

Ms Jane Laverick, Special Education Member: "I think the virtual environment suited the child claimant well. It meant she was able to stay for the entire hearing and listen to proceedings whilst having her own space; the only person with her was her mother who was supporting her. She was able to sit and do colouring and other art work as she listened. We know she was listening as she respectfully, at the end of one witness's evidence, asked for clarification of a figure of speech and, on other occasions, her facial expression slightly altered in response to what had been said."

*Mr Iain Nisbet, Solicitor, Cairn Legal and My Rights, My Say:* "Not having clients in the same room does pose some challenges, but I have found that these can largely be addressed by communication using e-mail and/or WhatsApp during the hearing, and telephone calls during breaks and before and after each day.

As part of the *My Rights, My Say* service for children with additional support needs, we have really valued the additional flexibility that this way of doing things provides for child parties to give their evidence and for children giving their views. There is no doubt that being able to speak from a familiar home environment by way of video link is a game changer. It has led to

children's voices being heard directly by the tribunal where they would not have been under the old system."

Mr Scott Connor, Solicitor, Aberdeen City Council: "One of the main advantages of remote hearings is that witnesses do not need to physically attend, and a venue is not required. This undoubtedly allows for a hearing to be fixed quickly and can avoid delay. Even with regular breaks remote hearings can be tiring (due to concentrating on a screen whilst switching windows between productions and trying to observe witnesses/Tribunal Members at the same time). In this regard evidence in chief by way of witness statement, a joint minute of agreed facts and written submissions undoubtedly benefitted in terms of reducing the overall length of the hearing."

Parent: "It felt less intimidating than appearing in person. Importantly, it enabled our son to contribute to the tribunal more freely in a less intimidating environment, allowing him to communicate how he felt in the setting of his own home."

Parent: "Our experience of the tribunal as an online user was very positive. Being in our own home environment made for a far more comfortable experience and we felt it was less stressful than it might have been in an unfamiliar space. However the downside of not being in the same room as our lawyer meant we couldn't alert him to discrepancies in witness statements easily."

Chamber President: Anne Scott

#### 1. Case Numbers & Trends

The appeal volumes have been significantly lower than had been forecast. In the course of the year the Chamber received 46 appeals but 7 were subsequently withdrawn by the appellants. Of those appeals, 29 were dismissed and 6 allowed in the course of the year.

One case was appealed to the Upper Tribunal for Scotland and Lady Carmichael upheld the decision to the effect that the Early Years Assistance (Best Start Grants) Scotland Regulations 2018 did not breach the European Convention on Human Rights. The appellant had argued that it was discriminatory to tie a child's eligibility for the school age grant to the child's date of birth rather than to the date that the child started school. Both Tribunals refused the appeal on the basis that a choice of date of birth in the legislation was within the margin of appreciation available to Scottish Ministers.

Many of the Best Start Grant appeals failed because the appellant had not applied within the timescale specified in the legislation.

# 2. Covid-19 Impact

Covid-19 had no real impact on the work of the Chamber in that, even before the pandemic, the default form of hearing was a telephone hearing. Alternatively the parties could elect to have the appeal decided on the basis of the available papers. In fact precisely two-thirds of the appeals were decided on the basis of the papers.

#### 3. Staffing

In the course of the year a number of members of other Chambers were assigned into the Social Security Chamber in anticipation of the rollout of Child Disability Payment in 2021. There was also a successful recruitment exercise through the Judicial Appointments Board for Scotland.

#### 4. Upcoming Changes

Adult Disability Payment will be rolled out in 2022 so the profile of the Chamber will change significantly.

Over the past year two projects have commenced which will introduce a more digital user experience for appellants and others. Firstly, an online expense claiming solution has been developed to allow appellants and other eligible parties to claim for expenses associated with attendance at a Social Security Chamber hearing. This will replace a manual, paper based system and introduce an online method of claiming that allows claimants to be paid significantly faster.

Secondly, the Chamber is developing an integrated digital method of information and document transfer between the Chamber and Social Security Scotland to remove the current need for information to be manually input. An online portal will be introduced for appellants and tribunal members to enable better and more digital ways to receive documents and be kept up to date with the progress of an appeal. A notification service will allow for better communication with parties and a document bundling service will reduce manual document collation and make hearing bundles more accessible to all users.



Chamber President: Anne Scott

#### 1. Case Numbers and Trends

In the course of the year only two new appeals were received by the Chamber and one of those was subsequently withdrawn. Six decisions were issued by the Chamber in each case dismissing the Land and Buildings Transaction Tax appeal. They fell into three categories namely:

- (a) Two were a technical dismissal as, in one case, Revenue Scotland had in fact cancelled the penalty and in the other they had cancelled the decision;
- (b) Two were penalties for late submission of a return in respect of a 3 year review; and
- (c) Two were cases where the appellant had sought a repayment of Additional Dwelling Supplement but the relevant disposal was of a building which was not the taxpayer's only or main residence in the 18 months ending with the effective date of the transaction.

The decisions are published on the Chamber's website: <a href="http://www.taxtribunals.scot/">http://www.taxtribunals.scot/</a>

## 2. Remote Hearings

Two of those appeals were heard using the Cisco Webex platform and that proved a very time and cost efficient means of hearing the cases.

# 3. Upcoming Changes & Covid-19 Recovery

Fortuitously, 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.

# **Chamber Websites**

# Upper Tribunal

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

General Regulatory Chamber

https://www.generalregulatorychamber.scot/

Housing & Property Chamber

https://www.housingandpropertychamber.scot/home

Health and Education Chamber

https://www.healthandeducationchamber.scot/

Social Security Chamber

www.socialsecuritychamber.scot

Tax Chamber

http://www.taxtribunals.scot/



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