

PERTH AND KINROSS COUNCIL**Procedure to be Used for Non-Domestic Rates Relief Appeal**

1. The Council Service's representative shall briefly outline the Council Service's case and then call any witnesses.
2. The appellant's representative (or if the appellant is not represented, the appellant) shall have the opportunity to ask questions of each of the witnesses called by the Council Service's representative.
3. The Council Service's representative may ask further questions of each of the witnesses but only for the purpose of clarifying any answers given in response to questions asked by the employee or his or her representative.
4. The appellant or their representative shall briefly outline the appellant's case and then call any witnesses.
5. The Council Service's representative shall have the opportunity to ask questions of each of the witnesses called by the appellant.
6. The appellant or their representative may ask further questions of each of the witnesses but only for the purpose of clarifying any answers given in response to questions asked by the Council Service's representative.
7. The Members of the Appeals Sub-Committee shall have the opportunity to ask questions of the Council Service's representative and of the appellant or their representative and of any witnesses.
8. The Council Service's representative and thereafter the appellant or their representative shall have the opportunity if they so wish to sum up their case introducing no new material.
9. The Council Service's representative and the appellant or appellant's representative and any witnesses shall then withdraw.
10. The Members of the Appeals Sub-Committee shall consider the matter, only recalling the Council Service's representative and the appellant and the appellant's representative to clarify points of uncertainty. If recall is necessary, both parties are to return, notwithstanding only one is concerned with the point giving rise to doubt.
11. The role of Legal Adviser is to give procedural and legal advice to the Sub-Committee. The Legal Adviser should not participate in the deliberations of the Sub-Committee, or give an opinion on the case.
12. If practicable, the decision will be announced at the conclusion of the meeting. In any event the decision will be confirmed in writing within five working days.