

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Schedule 2 – the Scottish Tax Tribunals

Part 3 - Conduct and discipline

Conduct rules

326. Paragraphs 21, 22 and 23 set out the Scottish Ministers' responsibility for the conduct of members of the Tax Tribunals, provides power for Ministers to make regulations regarding the conduct and details what these regulations may contain.