



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 1

INTRODUCTORY

20 Overview

This Part makes provision establishing tribunals to exercise functions in relation to devolved taxes and about—

- (a) the leadership of those tribunals,
- (b) the appointment, conduct, fitness and removal of members of those tribunals,
- (c) the taking of decisions by and composition of those tribunals,
- (d) appeals to and from, and other proceedings before, those tribunals, and
- (e) the procedure before and administration of those tribunals (including the making of tribunal rules).

CHAPTER 2

ESTABLISHMENT AND LEADERSHIP

Establishment

21 The First-tier Tax Tribunal for Scotland and the Upper Tax Tribunal for Scotland

- (1) There is established a tribunal to be known as the First-tier Tax Tribunal for Scotland.

- (2) The First-tier Tax Tribunal for Scotland is to exercise the functions conferred on it by or under this Act.
- (3) There is also established a tribunal to be known as the Upper Tax Tribunal for Scotland.
- (4) The Upper Tax Tribunal for Scotland is to exercise the functions conferred on it by or under this Act.
- (5) In this Act—
 - (a) the First-tier Tax Tribunal for Scotland is referred to as the First-tier Tribunal,
 - (b) the Upper Tax Tribunal for Scotland is referred to as the Upper Tribunal, and
 - (c) collectively, they are referred to as the Tax Tribunals.

Leadership

22 President of the Tax Tribunals

- (1) The Scottish Ministers must appoint a person as President of the Tax Tribunals.
- (2) Before appointing such a person, the Scottish Ministers must consult the Lord President.
- (3) The President of the Tax Tribunals is appointed on such terms and conditions as the Scottish Ministers may determine.

23 Functions of the President of the Tax Tribunals

- (1) The President of the Tax Tribunals is the senior member of the Tax Tribunals.
- (2) The President has the functions exercisable by him or her by or under this Act.

24 Business arrangements

- (1) The President of the Tax Tribunals is responsible for making and maintaining appropriate arrangements for securing the efficient disposal of business in the Tax Tribunals.
- (2) The President is responsible for ensuring that appropriate arrangements are made and maintained as to the welfare of the members of the tribunals.

25 Temporary President

- (1) If there is a vacancy in the presidency of the Tax Tribunals, the Scottish Ministers may appoint a person as Temporary President during the vacancy.
- (2) Before appointing such a person, the Scottish Ministers must consult the Lord President.
- (3) A person is eligible to be appointed as Temporary President only if the person is—
 - (a) a legal member of the Tax Tribunals, or
 - (b) eligible to be appointed as such a member.

- (4) The functions of the President of the Tax Tribunals are exercisable by the Temporary President.
- (5) Except where the context otherwise requires, a reference in or under this Part to the President includes the Temporary President.
- (6) For the purposes of subsection (1) “vacancy” includes where the President of the Tax Tribunals has been suspended under paragraph 37(2) or 38(2) of schedule 2 (by virtue of paragraphs 30(2) and 42 of that schedule).

CHAPTER 3

MEMBERSHIP

Membership of Tax Tribunals

26 Members

- (1) The First-tier Tribunal is to consist of its ordinary and legal members.
- (2) The Upper Tribunal is to consist of its legal and judicial members.
- (3) The President of the Tax Tribunals is, by virtue of holding that position, a member of both the First-tier Tribunal and the Upper Tribunal.
- (4) Schedule 2 contains the following further provision about members of the Tax Tribunals—
 - (a) Part 1 contains provisions about the eligibility for and appointment to—
 - (i) the position of President of the Tax Tribunals,
 - (ii) ordinary and legal membership of the First-tier Tribunal,
 - (iii) legal membership of the Upper Tribunal,
 - (b) Part 2 contains provision about the terms and conditions on which members of the tribunals hold their positions,
 - (c) Part 3 contains provision about investigation of members’ conduct and imposition of disciplinary measures, and
 - (d) Part 4 contains provision about the assessment of members’ fitness and removal from position.

Judicial members

27 Judicial members

- (1) A judge of the Court of Session (including a temporary judge but not the Lord President) is, by reason of holding judicial office, eligible to act as a member of the Upper Tribunal.
- (2) Such a judge may act as a member of the Upper Tribunal only if authorised by the President of the Tax Tribunals to do so.
- (3) An authorisation for the purpose of subsection (2) requires—
 - (a) the Lord President’s approval (including as to the judge to be authorised), and

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- (b) the agreement of the judge concerned.
- (4) An authorisation for the purpose of subsection (2) remains in effect until such time as the President of the Tax Tribunals may determine (with the same approval and agreement requirements as are mentioned in subsection (3) applying accordingly).

Status and capacity

28 Status and capacity of members

- (1) A member of either of the Tax Tribunals, whether that membership is as an ordinary or as a legal member, has judicial status and capacity for the purpose mentioned in subsection (3).
- (2) For the avoidance of doubt, a judicial member of the Upper Tribunal has judicial status and capacity for the purpose mentioned in subsection (3) by reason of holding judicial office.
- (3) The purpose referred to in subsections (1) and (2) is the purpose of holding the position and acting as member of the First-tier Tribunal or (as the case may be) the Upper Tribunal.

CHAPTER 4

DECISION-MAKING AND COMPOSITION

Decision-making and composition: general

29 Decisions in the First-tier Tribunal

- (1) The First-tier Tribunal's function of deciding any matter in a case before the tribunal is to be exercised by—
 - (a) two or more members of the tribunal, one of whom must be a legal member, or
 - (b) a legal member sitting alone.
- (2) The member or members are to be chosen by the President of the Tax Tribunals (who may choose himself or herself).
- (3) The President's discretion in choosing the member or members is subject to—
 - (a) any relevant provisions in regulations made under section 31(1),
 - (b) any relevant directions given by virtue of section 35(5)(b).

30 Decisions in the Upper Tribunal

- (1) The Upper Tribunal's function of deciding any matter in a case before the tribunal is to be exercised by one or more members chosen by the President of the Tax Tribunals (who may choose himself or herself).
- (2) The President's discretion in choosing the member or members is subject to—
 - (a) any relevant provisions in regulations made under section 31(1),
 - (b) any relevant directions given by virtue of section 37(5)(b).

31 Composition of the Tribunals

- (1) The Scottish Ministers may by regulations make provision for determining the composition of—
 - (a) the First-tier Tribunal,
 - (b) the Upper Tribunal,when convened to decide any matter in a case before the tribunal.
- (2) Regulations under subsection (1) may treat separately the tribunal’s decision-making functions—
 - (a) at first instance,
 - (b) on appeal.

Decisions by two or more members

32 Voting for decisions

The Scottish Ministers may by regulations make provision for the purposes of sections 29(1) and 30(1) in so far as a matter in a case before the First-tier Tribunal or the Upper Tribunal is to be decided by two or more members of the tribunal, including—

- (a) for a decision to be made unanimously or by majority,
- (b) where a decision is to be made by majority, for the chairing member to have a casting vote in the event of a tie.

33 Chairing members

- (1) Tribunal rules may make provision for determining the question as to who is to be the chairing member where a matter in a case before the First-tier Tribunal or the Upper Tribunal is to be decided by two or more members of the tribunal.
- (2) Rules making provision as described in subsection (1) may (in particular)—
 - (a) allow the President of the Tax Tribunals to determine the question,
 - (b) specify criteria as against which the question is to be determined (including by reference to type of member or particular expertise).

CHAPTER 5

APPEAL OF DECISIONS

Appeal from First-tier Tribunal

34 Appeal from the First-tier Tribunal

- (1) A decision of the First-tier Tribunal in any matter in a case before the tribunal may be appealed to the Upper Tribunal.
- (2) An appeal under this section is to be made—
 - (a) by a party in the case,
 - (b) on a point of law only.

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- (3) An appeal under this section requires the permission of—
 - (a) the First-tier Tribunal, or
 - (b) if the First-tier Tribunal refuses its permission, the Upper Tribunal.
- (4) Such permission may be given in relation to an appeal under this section only if the First-tier Tribunal or (as the case may be) the Upper Tribunal is satisfied that there are arguable grounds for the appeal.
- (5) This section is subject to section 39(2) and to sections 131(4), 147(6), 154(5) and 243(5).

35 Disposal of an appeal under section 34

- (1) In an appeal under section 34, the Upper Tribunal may uphold or quash the decision on the point of law in question.
- (2) If the Upper Tribunal quashes the decision, it may—
 - (a) re-make the decision,
 - (b) remit the case to the First-tier Tribunal, or
 - (c) make such other order as the Upper Tribunal considers appropriate.
- (3) In re-making the decision, the Upper Tribunal may—
 - (a) do anything that the First-tier Tribunal could do if re-making the decision,
 - (b) reach such findings in fact as the Upper Tribunal considers appropriate.
- (4) In remitting the case, the Upper Tribunal may give directions for the First-tier Tribunal's reconsideration of the case.
- (5) Such directions may relate to—
 - (a) issues of law or fact (including the Upper Tribunal's opinion on any relevant point),
 - (b) procedural issues (including as to the members to be chosen to reconsider the case).

Appeal from Upper Tribunal

36 Appeal from the Upper Tribunal

- (1) A decision of the Upper Tribunal in any matter in a case before the tribunal may be appealed to the Court of Session (sitting as the Court of Exchequer).
- (2) An appeal under this section is to be made—
 - (a) by a party in the case,
 - (b) on a point of law only.
- (3) An appeal under this section requires the permission of—
 - (a) the Upper Tribunal, or
 - (b) if the Upper Tribunal refuses its permission, the Court of Session.
- (4) Such permission may be given in relation to an appeal under this section only if the Upper Tribunal or (as the case may be) the Court of Session is satisfied that there are arguable grounds for the appeal.

- (5) This section is subject to section 39(2) and to sections 131(4), 147(6), 154(5) and 243(5).

37 Disposal of an appeal under section 36

- (1) In an appeal under section 36, the Court of Session may uphold or quash the decision on the point of law in question.
- (2) If the Court quashes the decision, it may—
- (a) re-make the decision,
 - (b) remit the case to the Upper Tribunal, or
 - (c) make such other order as the Court considers appropriate.
- (3) In re-making the decision, the Court may—
- (a) do anything that the Upper Tribunal could do if re-making the decision,
 - (b) reach such findings in fact as the Court considers appropriate.
- (4) In remitting the case, the Court may give directions for the Upper Tribunal's reconsideration of the case.
- (5) Such directions may relate to—
- (a) issues of law or fact (including the Court's opinion on any relevant point),
 - (b) procedural issues (including as to the member to be chosen to reconsider the case).

38 Procedure on second appeal

- (1) Section 36(4) is subject to subsections (3) and (4) as regards a second appeal.
- (2) Section 37 is subject to subsections (5) and (6) as regards a second appeal.
- (3) For the purpose of subsection (1), the Upper Tribunal or (as the case may be) the Court of Session may not give its permission to the making of a second appeal unless also satisfied that subsection (4) applies.
- (4) This subsection applies where, in relation to the matter in question—
- (a) a second appeal would raise an important point of principle or practice, or
 - (b) there is some other compelling reason for allowing a second appeal to proceed.
- (5) For the purpose of subsection (2), subsections (2)(b) and (3)(a) of section 37 have effect in relation to a second appeal as if the references in them to the Upper Tribunal include, as alternative references, references to the First-tier Tribunal.
- (6) Where, in exercising the choice arising by virtue of subsection (5) (and instead of re-making the decision in question), the Court of Session remits the case to the Upper Tribunal rather than the First-tier Tribunal—
- (a) the Upper Tribunal, instead of reconsidering the case itself, may remit the case to the First-tier Tribunal,
 - (b) if the Upper Tribunal does so, it must send to the First-tier Tribunal any directions accompanying the Court's remittal of the case to the Upper Tribunal.

- (7) In this section “second appeal” means appeal under section 36 against a decision in an appeal under section 34.

Further provision on permission to appeal

39 Process for permission

- (1) The Scottish Ministers may by regulations specify a time limit within which the permission required by section 34(3) or 36(3) must be sought.
- (2) A refusal to give the permission required by section 34(3) or 36(3) is not appealable under section 34 or 36.

CHAPTER 6

SPECIAL JURISDICTION

40 Judicial review cases

- (1) Subsection (2) applies where a petition is made to the Court of Session for judicial review.
- (2) The Court may by order remit the petition to the Upper Tribunal if—
- (a) both of conditions A and B are met, and
 - (b) having regard to the functions and expertise of the Tribunal in relation to the subject-matter of the petition, the Court considers that it is appropriate to do so.
- (3) Condition A is that the petition does not seek anything other than the exercise of the Court’s judicial review function.
- (4) Condition B is that the petition falls within a category specified by an Act of Sederunt made by the Court for the purpose of this subsection.

41 Procedural steps where petition remitted

- (1) This section applies where the Court of Session remits a petition for judicial review under section 40(2).
- (2) It is for the Upper Tribunal to determine—
- (a) whether the petition has been made timeously, and
 - (b) whether to grant permission for the petition to proceed under section 27B of the Court of Session Act 1988 (“the 1988 Act”) (requirement for permission).
- (3) Accordingly—
- (a) the Upper Tribunal has the same powers in relation to the petition as the Court of Session would have had in relation to it under sections 27A to 27C of the 1988 Act,
 - (b) sections 27C and 27D of that Act apply in relation to a decision of the Upper Tribunal under section 27B(1) of that Act as they apply in relation to such a decision of the Court of Session.

- (4) The references in section 27C(3) and (4) of the 1988 Act (oral hearings where permission refused) to a different Lord Ordinary from the one who refused or granted permission are to be read as references to different members of the Tribunal from those of whom it was composed when it refused or granted permission.

42 Decision on remittal

- (1) The Upper Tribunal is to determine the issues raised in each petition remitted to it under section 40.
- (2) In relation to a petition so remitted, the Upper Tribunal—
- (a) has the same powers as the Court of Session has on a petition to it for judicial review,
 - (b) is to apply the same principles as the Court applies in the exercise of its judicial review function.
- (3) An order made by the Upper Tribunal on a petition so remitted has the same effect as an order made by the Court of Session on a petition for judicial review (and the order is therefore enforceable accordingly).
- (4) Subsection (3) does not limit the operation of section 36 in connection with a determination under subsection (1).

43 Additional matters

- (1) Where a petition is remitted to the Upper Tribunal under section 40, any order made or step taken by the Court of Session in relation to the petition is to be treated as if made or taken by the tribunal (except the order by which the petition is so remitted (or an associated step)).
- (2) Tribunal rules may make further provision with respect to the exercise by the Upper Tribunal of its functions under this Chapter.

44 Meaning of judicial review

In this Chapter—

- (a) a reference to a petition to the Court of Session for judicial review is to an application to the supervisory jurisdiction of the Court,
- (b) a reference to the exercise of the Court of Session's judicial review function is to the exercise of the Court's supervisory jurisdiction (and includes the making of any order in connection with or in consequence of the exercise of that function).

CHAPTER 7

POWERS AND ENFORCEMENT

45 Venue for hearings

- (1) Each of the First-tier Tribunal and the Upper Tribunal may be convened at any time and place in Scotland to hear or decide a case or for any other purpose relating to its functions.

- (2) Subsection (1) is subject to any provision made by tribunal rules as to the question of when and where in Scotland the Tax Tribunals are to be convened (and such rules may allow the President of the Tax Tribunals to determine the question).

46 Conduct of cases

- (1) In relation to the things mentioned in subsection (3), each of the First-tier Tribunal and the Upper Tribunal has such powers, rights, privileges and other authority with respect to any case before it as are provided for in tribunal rules.
- (2) Rules making provision for the purpose of subsection (1) may (in particular) do so in relation to any kind of authority by reference to any authority of a relevant description exercisable by the sheriff or the Court of Session.
- (3) The things are—
- (a) the attendance or examination of witnesses,
 - (b) the recovery, production or inspection of relevant materials,
 - (c) the commissioning of reports of any relevant type,
 - (d) other procedural, evidential or similar measures.
- (4) In subsection (3)(b) “materials” means documents and other items.

47 Enforcement of decisions

- (1) A decision made by the First-tier Tribunal or the Upper Tribunal in any matter in a case before it is enforceable by the means provided for in tribunal rules.
- (2) Subsection (1) applies to a decision—
- (a) on the merits of such a case,
 - (b) as to—
 - (i) payment of a sum of money, or
 - (ii) expenses by virtue of section 48, or
 - (c) otherwise affecting the rights, obligations or interests of a party in such a case.
- (3) Rules making provision for the purpose of subsection (1) may (in particular) do so in relation to a relevant order by reference to the means of enforcing an order of the sheriff or the Court of Session.
- (4) In subsection (3) “relevant order” means an order of either of the Tax Tribunals giving effect to a decision to which subsection (1) applies.

48 Award of expenses

- (1) In connection with proceedings in a case before the First-tier Tribunal or the Upper Tribunal, the tribunal may award expenses so far as allowed in accordance with tribunal rules.
- (2) Where such expenses are awarded, the awarding tribunal is to specify by and to whom they are to be paid (and to what extent).
- (3) Tribunal rules may make provision—
- (a) for scales or rates of awardable expenses,

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- (b) for—
 - (i) such expenses to be set-off against any relevant sums,
 - (ii) interest at the specified rate to be chargeable on such expenses where unpaid,
 - (c) stating the general or particular factors to be taken into account when exercising discretion as to such expenses,
 - (d) about such expenses in other respects.
- (4) Tribunal rules may make provision—
- (a) for disallowing any wasted expenses,
 - (b) for requiring a person who has given rise to any wasted expenses to meet them.
- (5) Rules making provision as described in subsection (3) or (4) may also prescribe meanings for “relevant sums”, “specified rate” and “wasted expenses” as used in this section.

49 Additional powers

- (1) The Scottish Ministers may by regulations confer on the First-tier Tribunal and the Upper Tribunal such additional powers as are necessary or expedient for the proper exercise of their functions.
- (2) Regulations under subsection (1) may include provision—
- (a) relying on the effect of an Act of Sederunt made by the Court of Session,
 - (b) causing Part 1 of the Scottish Civil Justice Council and Criminal Legal Assistance Act 2013 (asp 3) to apply to the making of a relevant Act of Sederunt as it does to the making of tribunal rules.

50 Offences in relation to proceedings

- (1) The Scottish Ministers may by regulations make provision, in relation to proceedings before the First-tier Tribunal or the Upper Tribunal—
- (a) for offences and penalties—
 - (i) for making a false statement in an application in a case,
 - (ii) for failure by a person to attend, or give evidence in, such proceedings when required to do so in accordance with tribunal rules,
 - (iii) for alteration, concealment or destruction by a person of, or failure by a person to produce, something that is required to be produced in such proceedings in accordance with tribunal rules,
 - (b) about the circumstances in which a person need not give evidence or produce something (for example, where a person could not be compelled to give evidence or produce something in proceedings in a case before the sheriff or in the Court of Session).
- (2) The maximum penalties that may be provided for in regulations under subsection (1) are—
- (a) for an offence triable summarily only, imprisonment for a term not exceeding 12 months or a fine not exceeding level 5 on the standard scale (or both),
 - (b) for an offence triable either summarily or on indictment—
 - (i) on summary conviction, imprisonment for a term not exceeding 12 months or a fine not exceeding the statutory maximum (or both),

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- (ii) on conviction on indictment, imprisonment for a term not exceeding 2 years or a fine (or both).
- (3) Before making regulations under subsection (1), the Scottish Ministers must obtain the Lord President's approval.

CHAPTER 8

PRACTICE AND PROCEDURE

Tribunal rules: general

51 Tribunal rules

- (1) There are to be rules—
 - (a) regulating the practice and procedure to be followed in proceedings at—
 - (i) the First-tier Tribunal,
 - (ii) the Upper Tribunal, and
 - (b) containing provision of other sorts appropriate with respect to the Tax Tribunals (including in relation to the exercise by them of their functions).
- (2) Rules of the kind mentioned in subsection (1) are to be known as Scottish Tax Tribunal Rules (and in this Act they are referred to as tribunal rules).
- (3) Tribunal rules are to be made by the Scottish Ministers by regulations.
- (4) Before making regulations under subsection (3), the Scottish Ministers must consult—
 - (a) the President of the Scottish Tribunals, and
 - (b) such other persons as they consider appropriate.

52 Exercise of functions

- (1) Tribunal rules may, in relation to any functions exercisable by the members of the Tax Tribunals—
 - (a) state—
 - (i) how a function is to be exercised,
 - (ii) who is to exercise a function,
 - (b) cause something to require further authorisation,
 - (c) permit something to be done on a person's behalf,
 - (d) allow a specified person to make a decision about any of those matters.
- (2) Tribunal rules may make provision relying on the effect of directions issued, or to be issued, under section 57.

53 Extent of rule-making

- (1) Tribunal rules may make—
 - (a) provision applying—
 - (i) equally to both of the First-tier Tribunal and the Upper Tribunal, or
 - (ii) specifically to one of them,

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- (b) particular provision for each of them about the same matter.
- (2) Tribunal rules may make particular provision for different types of proceedings.
- (3) Tribunal rules may make different provision for different purposes in any other respects.
- (4) The generality of section 51 is not limited by—
 - (a) sections 54 to 56, or
 - (b) any other provisions of this Act about the content of tribunal rules.

Particular matters

54 Proceedings and steps

- (1) Tribunal rules may make provision about proceedings in a case before the Tax Tribunals.
- (2) Rules making provision as described in subsection (1) may (in particular)—
 - (a) provide for the form and manner in which a case is to be brought,
 - (b) allow for the withdrawal of a case (with or without restrictions on subsequent proceedings as respects the same matter),
 - (c) set time limits for—
 - (i) making applications,
 - (ii) taking particular steps,
 - (d) enable two or more applications to be conjoined in certain circumstances,
 - (e) specify circumstances in which the tribunals may take particular steps on their own initiative.

55 Hearings in cases

- (1) Tribunal rules may make provision about hearings in a case before the Tax Tribunals.
- (2) Rules making provision as described in subsection (1) may (in particular)—
 - (a) provide for certain matters to be dealt with—
 - (i) without a hearing,
 - (ii) at a private hearing,
 - (iii) at a public hearing,
 - (b) require notice to be given of a hearing (and for the timing of such notice),
 - (c) specify persons who may—
 - (i) appear on behalf of a party in a case,
 - (ii) attend a hearing in order to provide support to a party or witness in a case,
 - (d) specify circumstances in which particular persons may appear or be represented at a hearing,
 - (e) specify circumstances in which a hearing may go ahead—
 - (i) at the request of a party in a case despite no notice of it having been given to another party in the case,
 - (ii) in the absence of a particular member chosen to exercise the function of deciding any matter in a case,

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- (f) enable two or more sets of proceedings to be taken concurrently at a hearing in certain circumstances,
- (g) allow for an adjournment of a hearing for the purpose of giving the parties in a case an opportunity to use a process of negotiation or mediation for resolving a dispute to which the case relates,
- (h) allow for the imposition of reporting restrictions for particular reasons arising in a case.

56 Evidence and decisions

- (1) Tribunal rules may, in connection with proceedings before the Tax Tribunals—
 - (a) make provision about the giving of evidence and the administering of oaths,
 - (b) modify the application of any other rules relating to either of those matters so far as they would otherwise apply to such proceedings.
- (2) Tribunal rules may, in connection with proceedings before the Tax Tribunals, provide for the payment of expenses and allowances to a person who—
 - (a) gives evidence,
 - (b) produces a document, or
 - (c) attends such proceedings (or is required to do so).
- (3) Tribunal rules may, in connection with proceedings before the Tax Tribunals, make provision by way of presumption (for example, as to the serving of something on somebody).
- (4) Tribunal rules may make provision about decisions of the Tax Tribunals, including as to—
 - (a) the manner in which such decisions are to be made,
 - (b) the incorporation in such decisions of findings in fact,
 - (c) the recording, issuing, and publication of such decisions.

Issuing directions

57 Practice directions

- (1) The President of the Tax Tribunals may issue directions as to the practice and procedure to be followed in proceedings at—
 - (a) the First-tier Tribunal,
 - (b) the Upper Tribunal.
- (2) Directions under subsection (1) may include instruction or guidance on the manner of making of any decision in a case.
- (3) Directions under subsection (1) may—
 - (a) vary or revoke earlier such directions,
 - (b) make different provision for different purposes (in the same respects as tribunal rules).
- (4) Directions under subsection (1) must be published in such manner as the President of the Tax Tribunals considers appropriate.

CHAPTER 9

ADMINISTRATION

58 Administrative support

- (1) The Scottish Ministers must ensure that the Tax Tribunals are provided with such property, services and personnel as the Scottish Ministers consider to be reasonably required for the proper operation of the tribunals.
- (2) The Scottish Ministers must have regard to any representations made to them by the President of the Tax Tribunals in relation to the fulfilment of the duty under subsection (1).
- (3) In fulfilling the duty under subsection (1), the Scottish Ministers may—
 - (a) fund or supply property, services and personnel for use by the tribunals,
 - (b) appoint persons as members of staff of the tribunals.
- (4) The Scottish Ministers may make arrangements as to—
 - (a) the payment of remuneration or expenses to or in respect of persons so appointed,
 - (b) the payment of pensions, allowances and gratuities to or in respect of persons so appointed,
 - (c) contributions or other payments towards provision of such pensions, allowances and gratuities.
- (5) The references in subsection (4) to pensions, allowances and gratuities include pensions, allowances and gratuities to be paid by way of compensation for loss of office.

59 Guidance

- (1) The President of the Tax Tribunals may issue such guidance about the administration of the Tax Tribunals as appears to the President to be necessary or expedient for the purpose of securing that the functions of the tribunals are exercised efficiently and effectively.
- (2) The following persons are to have regard to any guidance issued under subsection (1)
—
 - (a) members of the Tax Tribunals,
 - (b) members of staff of the tribunals,
 - (c) personnel supplied under section 58 for use by the tribunals.
- (3) The President of the Tax Tribunals must publish any guidance issued under subsection (1) as the President considers appropriate.
- (4) Subsection (3) does not apply to the extent that the President considers that publication of the guidance would prejudice the effective exercise by the Tax Tribunals of their functions.

60 Annual reporting

- (1) The President of the Tax Tribunals is to prepare an annual report about the operation and business of the Tax Tribunals.
- (2) An annual report is to be given to the Scottish Ministers at the end of each financial year.
- (3) An annual report—
 - (a) must explain how the Tax Tribunals have exercised their functions during the financial year,
 - (b) may contain such other information as—
 - (i) the President of the Tax Tribunals considers appropriate, or
 - (ii) the Scottish Ministers require to be covered.
- (4) The Scottish Ministers must—
 - (a) publish each annual report in a manner suitable for bringing it to the attention of persons having an interest in the operation and business of the Tax Tribunals,
 - (b) before so publishing it, lay a copy of the report before the Scottish Parliament.

CHAPTER 10

INTERPRETATION

61 Interpretation

In this Part—

a reference to—

- (a) a legal member of the Tax Tribunals is to a person who is appointed under paragraph 3(1) or 5(1) of schedule 2,
 - (b) a judicial member of the Upper Tribunal is to a person who is authorised for the purpose of section 27(2),
 - (c) an ordinary member of the First-tier Tribunal is to a person who is appointed under paragraph 2(1) of schedule 2,
- the “Lord President” means the Lord President of the Court of Session.