

## SCHEDULE 2 THE SCOTTISH TAX TRIBUNALS

### PART 3

#### CONDUCT AND DISCIPLINE

##### *Conduct Rules*

- 22 (1) The Scottish Ministers may make rules for the purposes of or in connection with—
- (a) the investigation and determination of any matter concerning the conduct of members of the Tax Tribunals,
  - (b) the review of any such determination.
- (2) Rules under sub-paragraph (1) may include provision about (in particular)—
- (a) the circumstances in which an investigation must or may be undertaken,
  - (b) the making of a complaint by any person,
  - (c) the steps that are to be taken by a person making a complaint before it is to be investigated,
  - (d) the carrying out of an investigation (including any steps to be taken by the member whom it concerns or by any other person),
  - (e) the time limits for taking steps and procedures for extending such time limits,
  - (f) the person by whom an investigation (or part of an investigation) is to be carried out,
  - (g) the matters to be determined by the person carrying out an investigation (or part of an investigation), the President of the Tax Tribunals or any other person,
  - (h) the making of recommendations by the person carrying out an investigation (or part of one),
  - (i) the obtaining of information relating to a complaint,
  - (j) the keeping of a record of an investigation,
  - (k) the confidentiality of communications or proceedings,
  - (l) the publication of information or its supply to any person.