



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

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.