

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

Part 4 – the Scottish Tax Tribunals

Chapter 9 – Administration

Section 58 – Administrative support

72. This section sets out the Scottish Ministers' duty to provide the property, services and personnel the Tribunals require to carry out their function. The Scottish Ministers must have regard to any representations from the President of the Tax Tribunals on matters concerning administrative support.

Section 59 – Guidance

73. This section sets out that the President of the Tax Tribunals may issue such guidance relating to the administration of the Tax Tribunals as the President of the Tax Tribunals thinks fit. Such guidance will be published unless the President thinks that publication would prejudice the effective conduct of the Tax Tribunals' functions. Members of the tax tribunals and officials supporting them must have regard to any guidance.

Section 60 – Annual reporting

74. This section provides that the President must produce an annual report and provides details of what the annual report must cover. The report must be given to the Scottish Ministers at the end of each financial year. The Scottish Ministers have a duty to lay a copy of the report before the Parliament prior to publishing it.