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).