

POLICY NOTE

THE SCOTTISH TAX TRIBUNALS (TIME LIMITS AND RULES OF PROCEDURE) REGULATIONS 2015

SSI 2015/184

The above instrument was made in exercise of the powers conferred by sections 39, 51 – 56 and 249 of the Revenue Scotland and Tax Powers Act 2014 (“RSTPA 2014”). The instrument is subject to the negative procedure.

Policy objectives

Section 39 of RSTPA 2014 provides that the Scottish Ministers may by regulations specify time limits within which the permissions to appeal required by sections 34(3) or 36(3) must be sought. Section 51 provides that there are to be rules regulating the practice and procedure to be followed in proceedings at the First-tier Tax Tribunal for Scotland and the Upper Tax Tribunal for Scotland.

The Regulations set out time limits of 30 days from the relevant dates. The time limits apply to applications to the First-tier Tribunal or, if the First-tier Tribunal refuses, to the Upper Tax Tribunal for permission to appeal to the Upper Tax Tribunal on a point of law. They also apply to applications to the Upper Tax Tribunal for permission to appeal to the Court of Session on a point of law.

The Regulations also set out rules of procedure for the First-tier Tax Tribunal for Scotland and the Upper Tax Tribunal for Scotland. As indicated in the consultation paper which was published in October 2014, the general approach which the Scottish Government has adopted, insofar as possible, is to mirror the existing rules of procedure as they apply to the UK First-tier Tax Tribunal and tax cases in the UK Upper Tribunal with appropriate modifications to reflect Scottish terminology and practice.

Consultation

A consultation paper and draft rules of procedure for the First-tier Tax Tribunal for Scotland and the Upper Tax Tribunal for Scotland was published in October 2014 with a closing date of 9 January 2015. 6 responses were received and the draft Rules of Procedure were revised to take account of these responses. A list of those who responded to the consultation together with an analysis of the responses is being published on the Scottish Government’s website separately.

The Lord President of the Court of Session, the President of the Scottish Tribunals and the President of the Scottish Tax Tribunals have been consulted about the terms of the proposed Rules as amended in the light of consultation responses.

Impact Assessments

An equality impact assessment was prepared on the Revenue Scotland and Tax Powers Bill and is available at: <http://www.gov.scot/Publications/2014/10/4242>. This instrument is consequential in nature and no further impact assessments are required.

Financial Effects

The costs associated with the establishment of the Scottish Tax Tribunals were detailed in the Financial Memorandum that accompanied the Revenue Scotland and Tax Powers Bill and is available at:

http://www.scottish.parliament.uk/S4_Bills/Revenue%20Scotland%20and%20Tax%20Powers%20Bill/b43s4-introd-en.pdf

Scottish Government

Fiscal Responsibility Division

April 2015