

## **POLICY NOTE**

### **THE SCOTTISH TAX TRIBUNALS (CONDUCT AND FITNESS ASSESSMENT TRIBUNAL) RULES 2015**

#### **SSI 2015/ 187**

The above instrument was made in exercise of the powers conferred by paragraphs 22, 23 and 32(1) of schedule 2 to the Revenue Scotland and Tax Powers Act 2014 (“RSTPA 2014”). The instrument is not subject to Parliamentary procedure.

#### **Policy objectives**

Paragraph 22 of RSTPA 2014 provides that the Scottish Ministers may make rules for the investigation and determination of any matter concerning the conduct of members of the Tax Tribunals and the review of any such determination. Paragraph 31 of RSTPA 2014 provides that the Scottish Ministers must constitute a fitness assessment tribunal when requested to do so by the President of the Tax Tribunals (“the President”), and may do so in such other circumstances as they see fit following consultation with the President. Paragraph 32(1) provides that the Scottish Ministers may make rules as to the procedure to be followed in proceedings at a fitness assessment tribunal.

The Scottish Tax Tribunals (Conduct) Rules 2015 (set out in Schedule 1 to this instrument) provide for the Scottish Ministers to appoint a judge of the Inner House of the Court of Session as the “disciplinary judge” for the purposes of the Rules. The Rules provide for the investigation of allegations of misconduct on the part of a member of the Scottish Tax Tribunals, including an initial assessment of the allegation by the Scottish Ministers followed by consideration by the disciplinary judge if the allegation is not dismissed. The Rules further provide for the Scottish Ministers to refer the allegation to a judge nominated by the disciplinary judge, who may be a judge of the Court of Session or a sheriff principal; and for the nominated judge to investigate the allegation and report. If the complaint is substantiated, the President may take disciplinary action as provided for in paragraph 24(1) of schedule 2 to RSTPA 2014.

The Scottish Tax Tribunals (Fitness Assessment Tribunal) Rules 2015 (set out in Schedule 2 to this instrument) provide for the constitution of a Fitness Assessment Tribunal to investigate and report on whether a member of the Scottish Tax Tribunals is unfit to hold that position, and for the procedure to be followed by such a tribunal.

#### **Consultation**

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.

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

**Scottish Government**

**Fiscal Responsibility Division**

**April 2015**