SCHEDULE 1

The Scottish Tax Tribunals (Conduct) Rules 2015

Initial assessment of complaint

7.—(1) This rule applies to an allegation once it is sent to the member of the Scottish Tax Tribunals under rule 6.

(2) The Scottish Ministers are to carry out an initial assessment of the allegation.

(3) If the Scottish Ministers consider the allegation falls into paragraph (4), they are to dismiss the allegation.

(4) An allegation falls into this paragraph if—

(a) it does not contain sufficient information to enable a proper understanding of the grounds of the allegation to be achieved;

(b) it is about a judicial decision;

(c) it raises a matter which has already been dealt with (whether under these Rules or otherwise), and does not present any material new evidence; or

(d) it raises a matter which falls within the functions of the Judicial Complaints Reviewer.

(5) Where a complaint is dismissed under paragraph (3), the Scottish Ministers are to write to the person complaining and the member of the Scottish Tax Tribunals to that effect.

(6) If it appears to the Scottish Ministers that the allegation relates to judicial proceedings which are not concluded, they are to refer the allegation to the disciplinary judge for advice as to whether it would be appropriate for consideration under these Rules to continue before the judicial proceedings are concluded.

(7) Where the disciplinary judge advises that it would be inappropriate for that to occur—

(a) no further action is to be taken under these Rules until the proceedings have been concluded; and

(b) the Scottish Ministers are to write to the person complaining and to the member of the Scottish Tax Tribunals to that effect.

(8) Where an allegation is not dismissed under paragraph (3) and its consideration is not suspended under paragraph (7), the Scottish Ministers are to write to the person complaining, and to the member of the Scottish Tax Tribunals, to inform them of that fact and of the next step under these Rules.