

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

Schedule 2 – the Scottish Tax Tribunals

Part 3 - Conduct and discipline

Reprimand etc.

327. [Paragraphs 24](#) and [25](#) provide for disciplinary action to be taken against members of the Tax Tribunal by the President of the Tax Tribunals.