

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### *Schedule 2 – the Scottish Tax Tribunals*

#### **Part 3 - Conduct and discipline**

#### **Judicial Complaints Reviewer**

329. [Paragraphs 28](#) and [29](#) set out the role of the Judicial Complaints Reviewer, established under the Judiciary and Courts (Scotland) Act 2008, in relation to the Tax Tribunals.