

*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**

##### **Application of this Part**

325. [Paragraph 20](#) sets out that this Part will apply to ordinary and legal members of the Tax Tribunals, but not judicial members and also details the paragraphs that apply to the President of the Tax Tribunals.

##### **Conduct rules**

326. [Paragraphs 21, 22 and 23](#) set out the Scottish Ministers' responsibility for the conduct of members of the Tax Tribunals, provides power for Ministers to make regulations regarding the conduct and details what these regulations may contain.

##### **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.

##### **Suspension of membership**

328. [Paragraphs 26 and 27](#) provide for the suspension of members of the Tax Tribunal by the President of the Tax Tribunals.

##### **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.