

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 4 – the Scottish Tax Tribunals

Chapter 7 — Powers and Enforcement

Section 45 – Venue for hearings

59. This section provides that the Tax Tribunals may convene at any time or place in Scotland subject to any provision in tribunal rules, which may allow the President of the Tax Tribunals to determine the question.

Section 46 – Conduct of cases

60. This section provides that the Tax Tribunals' powers, authority, rights and privileges in relation to the following things (set out in subsection (3)) will be set out in tribunal rules and may reference any authority exercisable by a sheriff or the Court of Session:
- the attendance or examination of witnesses;
 - the recovery, production or inspection of relevant materials (documents and other items);
 - the commissioning of reports of any relevant type; and
 - other procedural, evidential or similar measures.

Section 47 – Enforcement of decisions

61. This section provides that a decision of the Tax Tribunals will be enforceable by provisions laid out in tribunal rules, and may reference the means of enforcing an order from a sheriff or the Court of Session.

Section 48 – Award of expenses

62. This section sets out that the Tax Tribunals may award expenses in accordance with tribunal rules.

Section 49 – Additional powers

63. This section provides that the Scottish Ministers may, by regulations, confer on the Tax Tribunals such additional powers as are necessary or expedient for the exercise of their functions.

Section 50 – Offences in relation to proceedings

64. **Section 50** allows the Scottish Ministers, by affirmative regulations, to create certain types of offences in relation to proceedings before the First-tier and Upper Tribunals. This allows offences to be created in connection with tribunals for things like making false statements and concealing or destroying evidence. Section 50(1)(b) allows regulations to be made specifying circumstances in which a person cannot be compelled to give or produce evidence. Section 50(2) sets out the maximum penalties regulations may apply to any offences created.