

*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

#### **Part 4 – the Scottish Tax Tribunals**

#### *Chapter 8 — Practice and Procedure*

#### **Tribunal rules: general**

#### *Section 51 – Tribunal rules*

65. This section provides for rules regulating the practice and procedure for both tiers of the Scottish Tax Tribunals to be established (subsection (1)), to be known as Scottish Tax Tribunal Rules (subsection (2)). Tribunal rules are to be contained in negative regulations made by the Scottish Ministers, as prescribed in subsection (3). Before making regulations the Scottish Ministers must consult the President of the Scottish Tribunals referred to in section 4 of the Tribunals (Scotland) Act 2014 and such other persons as they consider appropriate.

#### *Section 52 – Exercise of functions*

66. This section provides that tribunal rules may state, in relation to functions exercised by members of the Tax Tribunals, how and by whom a function is to be exercised. They may provide for something to require further authorisation, permit something to be done on a person's behalf and allow specified persons to make certain decisions.

#### *Section 53 – Extent of rule-making*

67. This section provides that tribunal rules may apply to both tribunals or specifically to one or other tribunal. They may make particular provision for different types of proceedings or purposes.