



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 8

PRACTICE AND PROCEDURE

Particular matters

54 Proceedings and steps

- (1) Tribunal rules may make provision about proceedings in a case before the Tax Tribunals.
- (2) Rules making provision as described in subsection (1) may (in particular)—
 - (a) provide for the form and manner in which a case is to be brought,
 - (b) allow for the withdrawal of a case (with or without restrictions on subsequent proceedings as respects the same matter),
 - (c) set time limits for—
 - (i) making applications,
 - (ii) taking particular steps,
 - (d) enable two or more applications to be conjoined in certain circumstances,
 - (e) specify circumstances in which the tribunals may take particular steps on their own initiative.

55 Hearings in cases

- (1) Tribunal rules may make provision about hearings in a case before the Tax Tribunals.
- (2) Rules making provision as described in subsection (1) may (in particular)—

Status: This is the original version (as it was originally enacted).

- (a) provide for certain matters to be dealt with—
 - (i) without a hearing,
 - (ii) at a private hearing,
 - (iii) at a public hearing,
- (b) require notice to be given of a hearing (and for the timing of such notice),
- (c) specify persons who may—
 - (i) appear on behalf of a party in a case,
 - (ii) attend a hearing in order to provide support to a party or witness in a case,
- (d) specify circumstances in which particular persons may appear or be represented at a hearing,
- (e) specify circumstances in which a hearing may go ahead—
 - (i) at the request of a party in a case despite no notice of it having been given to another party in the case,
 - (ii) in the absence of a particular member chosen to exercise the function of deciding any matter in a case,
- (f) enable two or more sets of proceedings to be taken concurrently at a hearing in certain circumstances,
- (g) allow for an adjournment of a hearing for the purpose of giving the parties in a case an opportunity to use a process of negotiation or mediation for resolving a dispute to which the case relates,
- (h) allow for the imposition of reporting restrictions for particular reasons arising in a case.

56 Evidence and decisions

- (1) Tribunal rules may, in connection with proceedings before the Tax Tribunals—
 - (a) make provision about the giving of evidence and the administering of oaths,
 - (b) modify the application of any other rules relating to either of those matters so far as they would otherwise apply to such proceedings.
- (2) Tribunal rules may, in connection with proceedings before the Tax Tribunals, provide for the payment of expenses and allowances to a person who—
 - (a) gives evidence,
 - (b) produces a document, or
 - (c) attends such proceedings (or is required to do so).
- (3) Tribunal rules may, in connection with proceedings before the Tax Tribunals, make provision by way of presumption (for example, as to the serving of something on somebody).
- (4) Tribunal rules may make provision about decisions of the Tax Tribunals, including as to—
 - (a) the manner in which such decisions are to be made,
 - (b) the incorporation in such decisions of findings in fact,
 - (c) the recording, issuing, and publication of such decisions.