



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 8

PRACTICE AND PROCEDURE

Tribunal rules: general

51 Tribunal rules

- (1) There are to be rules—
 - (a) regulating the practice and procedure to be followed in proceedings at—
 - (i) the First-tier Tribunal,
 - (ii) the Upper Tribunal, and
 - (b) containing provision of other sorts appropriate with respect to the Tax Tribunals (including in relation to the exercise by them of their functions).
- (2) Rules of the kind mentioned in subsection (1) are to be known as Scottish Tax Tribunal Rules (and in this Act they are referred to as tribunal rules).
- (3) Tribunal rules are to be made by the Scottish Ministers by regulations.
- (4) Before making regulations under subsection (3), the Scottish Ministers must consult—
 - (a) the President of the Scottish Tribunals, and
 - (b) such other persons as they consider appropriate.

52 Exercise of functions

- (1) Tribunal rules may, in relation to any functions exercisable by the members of the Tax Tribunals—

Status: This is the original version (as it was originally enacted).

- (a) state—
 - (i) how a function is to be exercised,
 - (ii) who is to exercise a function,
 - (b) cause something to require further authorisation,
 - (c) permit something to be done on a person’s behalf,
 - (d) allow a specified person to make a decision about any of those matters.
- (2) Tribunal rules may make provision relying on the effect of directions issued, or to be issued, under section 57.

53 Extent of rule-making

- (1) Tribunal rules may make—
- (a) provision applying—
 - (i) equally to both of the First-tier Tribunal and the Upper Tribunal, or
 - (ii) specifically to one of them,
 - (b) particular provision for each of them about the same matter.
- (2) Tribunal rules may make particular provision for different types of proceedings.
- (3) Tribunal rules may make different provision for different purposes in any other respects.
- (4) The generality of section 51 is not limited by—
- (a) sections 54 to 56, or
 - (b) any other provisions of this Act about the content of tribunal rules.

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.

Status: This is the original version (as it was originally enacted).

Issuing directions

57 Practice directions

- (1) The President of the Tax Tribunals may issue directions as to the practice and procedure to be followed in proceedings at—
 - (a) the First-tier Tribunal,
 - (b) the Upper Tribunal.
- (2) Directions under subsection (1) may include instruction or guidance on the manner of making of any decision in a case.
- (3) Directions under subsection (1) may—
 - (a) vary or revoke earlier such directions,
 - (b) make different provision for different purposes (in the same respects as tribunal rules).
- (4) Directions under subsection (1) must be published in such manner as the President of the Tax Tribunals considers appropriate.