

SCHEDULE 2
THE SCOTTISH TAX TRIBUNALS

PART 3

CONDUCT AND DISCIPLINE

Judicial Complaints Reviewer

- 28 (1) The Judicial Complaints Reviewer has the functions mentioned in sub-paragraph (2).
- (2) The functions are—
- (a) on the request of a relevant person, to review the handling of an investigation carried out in accordance with rules made under paragraph 22(1) to consider whether the investigation has been carried out in accordance with the rules,
 - (b) in any case where the Reviewer considers that such an investigation has not been carried out in accordance with such rules, to refer the case to the Scottish Ministers,
 - (c) as directed by the Scottish Ministers, to prepare and publish reports on the investigations carried out in pursuance of such rules, and
 - (d) to make written representations to the Scottish Ministers about procedures for handling the investigation of matters concerning the conduct of members of the Tax Tribunals.
- (3) The Scottish Ministers are to have regard to any written representations made under sub-paragraph (2)(d).
- (4) In sub-paragraph (2)(a) “relevant person” means—
- (a) the person whose complaint led to the carrying out of the investigation, or
 - (b) the member of the Tax Tribunals with respect to whom the investigation has been carried out.