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**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Cross Heading: Tribunals (Scotland)  
Act 2014 is up to date with all changes known to be in force on or before 06 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCHEDULE 4 MINOR AND CONSEQUENTIAL MODIFICATIONS

### *Tribunals (Scotland) Act 2014*

- 11 (1) The Tribunals (Scotland) Act 2014 (asp 10) is amended as follows.
- (2) In schedule 1 (listed tribunals), in Part 1, after paragraph 10 (the entry for “A Police Appeals Tribunal”) insert—
- “10A The First-tier Tax Tribunal for Scotland  
10B The Upper Tax Tribunal for Scotland”.
- (3) In Part 2 of that schedule, after paragraph 13(10) insert—
- “(10A) The entries in paragraphs 10A and 10B relate to the functions exercisable by the First-tier Tax Tribunal for Scotland and the Upper Tax Tribunal for Scotland by virtue of the Revenue Scotland and Tax Powers Act 2014 or any other enactment.”.

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#### **Commencement Information**

- II** [Sch. 4 para. 11](#) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

**Changes to legislation:**

Revenue Scotland and Tax Powers Act 2014, Cross Heading: Tribunals (Scotland) Act 2014 is up to date with all changes known to be in force on or before 06 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)