



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 4

### THE SCOTTISH TAX TRIBUNALS

#### CHAPTER 1

##### INTRODUCTORY

## 20 Overview

This Part makes provision establishing tribunals to exercise functions in relation to devolved taxes and about—

- (a) the leadership of those tribunals,
- (b) the appointment, conduct, fitness and removal of members of those tribunals,
- (c) the taking of decisions by and composition of those tribunals,
- (d) appeals to and from, and other proceedings before, those tribunals, and
- (e) the procedure before and administration of those tribunals (including the making of tribunal rules).