



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 7

POWERS AND ENFORCEMENT

48 Award of expenses

- (1) In connection with proceedings in a case before the First-tier Tribunal or the Upper Tribunal, the tribunal may award expenses so far as allowed in accordance with tribunal rules.
- (2) Where such expenses are awarded, the awarding tribunal is to specify by and to whom they are to be paid (and to what extent).
- (3) Tribunal rules may make provision—
 - (a) for scales or rates of awardable expenses,
 - (b) for—
 - (i) such expenses to be set-off against any relevant sums,
 - (ii) interest at the specified rate to be chargeable on such expenses where unpaid,
 - (c) stating the general or particular factors to be taken into account when exercising discretion as to such expenses,
 - (d) about such expenses in other respects.
- (4) Tribunal rules may make provision—
 - (a) for disallowing any wasted expenses,
 - (b) for requiring a person who has given rise to any wasted expenses to meet them.

Status: This is the original version (as it was originally enacted).

- (5) Rules making provision as described in subsection (3) or (4) may also prescribe meanings for “relevant sums”, “specified rate” and “wasted expenses” as used in this section.