



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 4

### THE SCOTTISH TAX TRIBUNALS

## CHAPTER 7

### POWERS AND ENFORCEMENT

#### **49 Additional powers**

- (1) The Scottish Ministers may by regulations confer on the First-tier Tribunal and the Upper Tribunal such additional powers as are necessary or expedient for the proper exercise of their functions.
- (2) Regulations under subsection (1) may include provision—
  - (a) relying on the effect of an Act of Sederunt made by the Court of Session,
  - (b) causing Part 1 of the Scottish Civil Justice Council and Criminal Legal Assistance Act 2013 ([asp 3](#)) to apply to the making of a relevant Act of Sederunt as it does to the making of tribunal rules.