



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 8

PRACTICE AND PROCEDURE

Tribunal rules: general

53 Extent of rule-making

- (1) Tribunal rules may make—
 - (a) provision applying—
 - (i) equally to both of the First-tier Tribunal and the Upper Tribunal, or
 - (ii) specifically to one of them,
 - (b) particular provision for each of them about the same matter.
- (2) Tribunal rules may make particular provision for different types of proceedings.
- (3) Tribunal rules may make different provision for different purposes in any other respects.
- (4) The generality of section 51 is not limited by—
 - (a) sections 54 to 56, or
 - (b) any other provisions of this Act about the content of tribunal rules.