



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 8

PRACTICE AND PROCEDURE

Particular matters

55 Hearings in cases

- (1) Tribunal rules may make provision about hearings in a case before the Tax Tribunals.
- (2) Rules making provision as described in subsection (1) may (in particular)—
 - (a) provide for certain matters to be dealt with—
 - (i) without a hearing,
 - (ii) at a private hearing,
 - (iii) at a public hearing,
 - (b) require notice to be given of a hearing (and for the timing of such notice),
 - (c) specify persons who may—
 - (i) appear on behalf of a party in a case,
 - (ii) attend a hearing in order to provide support to a party or witness in a case,
 - (d) specify circumstances in which particular persons may appear or be represented at a hearing,
 - (e) specify circumstances in which a hearing may go ahead—
 - (i) at the request of a party in a case despite no notice of it having been given to another party in the case,

Status: This is the original version (as it was originally enacted).

- (ii) in the absence of a particular member chosen to exercise the function of deciding any matter in a case,
- (f) enable two or more sets of proceedings to be taken concurrently at a hearing in certain circumstances,
- (g) allow for an adjournment of a hearing for the purpose of giving the parties in a case an opportunity to use a process of negotiation or mediation for resolving a dispute to which the case relates,
- (h) allow for the imposition of reporting restrictions for particular reasons arising in a case.