



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 9

ADMINISTRATION

58 Administrative support

- (1) The Scottish Ministers must ensure that the Tax Tribunals are provided with such property, services and personnel as the Scottish Ministers consider to be reasonably required for the proper operation of the tribunals.
- (2) The Scottish Ministers must have regard to any representations made to them by the President of the Tax Tribunals in relation to the fulfilment of the duty under subsection (1).
- (3) In fulfilling the duty under subsection (1), the Scottish Ministers may—
 - (a) fund or supply property, services and personnel for use by the tribunals,
 - (b) appoint persons as members of staff of the tribunals.
- (4) The Scottish Ministers may make arrangements as to—
 - (a) the payment of remuneration or expenses to or in respect of persons so appointed,
 - (b) the payment of pensions, allowances and gratuities to or in respect of persons so appointed,
 - (c) contributions or other payments towards provision of such pensions, allowances and gratuities.
- (5) The references in subsection (4) to pensions, allowances and gratuities include pensions, allowances and gratuities to be paid by way of compensation for loss of office.