



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 4

### THE SCOTTISH TAX TRIBUNALS

#### CHAPTER 9

##### ADMINISTRATION

#### **60 Annual reporting**

- (1) The President of the Tax Tribunals is to prepare an annual report about the operation and business of the Tax Tribunals.
- (2) An annual report is to be given to the Scottish Ministers at the end of each financial year.
- (3) An annual report—
  - (a) must explain how the Tax Tribunals have exercised their functions during the financial year,
  - (b) may contain such other information as—
    - (i) the President of the Tax Tribunals considers appropriate, or
    - (ii) the Scottish Ministers require to be covered.
- (4) The Scottish Ministers must—
  - (a) publish each annual report in a manner suitable for bringing it to the attention of persons having an interest in the operation and business of the Tax Tribunals,
  - (b) before so publishing it, lay a copy of the report before the Scottish Parliament.