



# 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.

**59 Guidance**

- (1) The President of the Tax Tribunals may issue such guidance about the administration of the Tax Tribunals as appears to the President to be necessary or expedient for the purpose of securing that the functions of the tribunals are exercised efficiently and effectively.
- (2) The following persons are to have regard to any guidance issued under subsection (1)
  - (a) members of the Tax Tribunals,
  - (b) members of staff of the tribunals,
  - (c) personnel supplied under section 58 for use by the tribunals.
- (3) The President of the Tax Tribunals must publish any guidance issued under subsection (1) as the President considers appropriate.
- (4) Subsection (3) does not apply to the extent that the President considers that publication of the guidance would prejudice the effective exercise by the Tax Tribunals of their functions.

**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.