

## SCHEDULE 2

### The Scottish Tax Tribunals (Fitness Assessment Tribunal) Rules 2015

#### **Duty to disclose information**

**8.—**(1) The presenting officer and the investigating officer must disclose to the member of the Scottish Tax Tribunals any information not previously disclosed that—

- (a) is likely to form part of the facts and circumstances placed before the fitness assessment tribunal by the presenting officer;
- (b) may materially strengthen the member of the Scottish Tax Tribunals' position before the fitness assessment tribunal; or
- (c) may materially undermine the presenting officer's position before the fitness assessment tribunal.

(2) During the relevant period, the presenting officer must—

- (a) keep under review all the information that may be relevant to the fitness case of which the presenting officer is aware; and
- (b) disclose to the member of the Scottish Tax Tribunals any information not previously disclosed in accordance with paragraph (1).

(3) In this rule, "relevant period" means the period which begins when the presenting officer complies with paragraph (1) and ends when the fitness assessment tribunal reports to the Scottish Ministers.