

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 4 – the Scottish Tax Tribunals

Chapter 7 — Powers and Enforcement

Section 45 – Venue for hearings

59. This section provides that the Tax Tribunals may convene at any time or place in Scotland subject to any provision in tribunal rules, which may allow the President of the Tax Tribunals to determine the question.