

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 46 – Conduct of cases

60. This section provides that the Tax Tribunals' powers, authority, rights and privileges in relation to the following things (set out in subsection (3)) will be set out in tribunal rules and may reference any authority exercisable by a sheriff or the Court of Session:
- the attendance or examination of witnesses;
 - the recovery, production or inspection of relevant materials (documents and other items);
 - the commissioning of reports of any relevant type; and
 - other procedural, evidential or similar measures.