

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 4 – the Scottish Tax Tribunals**

#### *Chapter 7 — Powers and Enforcement*

#### *Section 48 – Award of expenses*

62. This section sets out that the Tax Tribunals may award expenses in accordance with tribunal rules.