

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 9 — Administration

Section 59 – Guidance

73. This section sets out that the President of the Tax Tribunals may issue such guidance relating to the administration of the Tax Tribunals as the President of the Tax Tribunals thinks fit. Such guidance will be published unless the President thinks that publication would prejudice the effective conduct of the Tax Tribunals' functions. Members of the tax tribunals and officials supporting them must have regard to any guidance.