



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 7

POWERS AND ENFORCEMENT

45 **Venue for hearings**

- (1) Each of the First-tier Tribunal and the Upper Tribunal may be convened at any time and place in Scotland to hear or decide a case or for any other purpose relating to its functions.
- (2) Subsection (1) is subject to any provision made by tribunal rules as to the question of when and where in Scotland the Tax Tribunals are to be convened (and such rules may allow the President of the Tax Tribunals to determine the question).

46 **Conduct of cases**

- (1) In relation to the things mentioned in subsection (3), each of the First-tier Tribunal and the Upper Tribunal has such powers, rights, privileges and other authority with respect to any case before it as are provided for in tribunal rules.
- (2) Rules making provision for the purpose of subsection (1) may (in particular) do so in relation to any kind of authority by reference to any authority of a relevant description exercisable by the sheriff or the Court of Session.
- (3) The things are—
 - (a) the attendance or examination of witnesses,
 - (b) the recovery, production or inspection of relevant materials,
 - (c) the commissioning of reports of any relevant type,

Status: This is the original version (as it was originally enacted).

(d) other procedural, evidential or similar measures.

(4) In subsection (3)(b) “materials” means documents and other items.

47 Enforcement of decisions

(1) A decision made by the First-tier Tribunal or the Upper Tribunal in any matter in a case before it is enforceable by the means provided for in tribunal rules.

(2) Subsection (1) applies to a decision—

(a) on the merits of such a case,

(b) as to—

(i) payment of a sum of money, or

(ii) expenses by virtue of section 48, or

(c) otherwise affecting the rights, obligations or interests of a party in such a case.

(3) Rules making provision for the purpose of subsection (1) may (in particular) do so in relation to a relevant order by reference to the means of enforcing an order of the sheriff or the Court of Session.

(4) In subsection (3) “relevant order” means an order of either of the Tax Tribunals giving effect to a decision to which subsection (1) applies.

48 Award of expenses

(1) In connection with proceedings in a case before the First-tier Tribunal or the Upper Tribunal, the tribunal may award expenses so far as allowed in accordance with tribunal rules.

(2) Where such expenses are awarded, the awarding tribunal is to specify by and to whom they are to be paid (and to what extent).

(3) Tribunal rules may make provision—

(a) for scales or rates of awardable expenses,

(b) for—

(i) such expenses to be set-off against any relevant sums,

(ii) interest at the specified rate to be chargeable on such expenses where unpaid,

(c) stating the general or particular factors to be taken into account when exercising discretion as to such expenses,

(d) about such expenses in other respects.

(4) Tribunal rules may make provision—

(a) for disallowing any wasted expenses,

(b) for requiring a person who has given rise to any wasted expenses to meet them.

(5) Rules making provision as described in subsection (3) or (4) may also prescribe meanings for “relevant sums”, “specified rate” and “wasted expenses” as used in this section.

49 Additional powers

- (1) The Scottish Ministers may by regulations confer on the First-tier Tribunal and the Upper Tribunal such additional powers as are necessary or expedient for the proper exercise of their functions.
- (2) Regulations under subsection (1) may include provision—
 - (a) relying on the effect of an Act of Sederunt made by the Court of Session,
 - (b) causing Part 1 of the Scottish Civil Justice Council and Criminal Legal Assistance Act 2013 (asp 3) to apply to the making of a relevant Act of Sederunt as it does to the making of tribunal rules.

50 Offences in relation to proceedings

- (1) The Scottish Ministers may by regulations make provision, in relation to proceedings before the First-tier Tribunal or the Upper Tribunal—
 - (a) for offences and penalties—
 - (i) for making a false statement in an application in a case,
 - (ii) for failure by a person to attend, or give evidence in, such proceedings when required to do so in accordance with tribunal rules,
 - (iii) for alteration, concealment or destruction by a person of, or failure by a person to produce, something that is required to be produced in such proceedings in accordance with tribunal rules,
 - (b) about the circumstances in which a person need not give evidence or produce something (for example, where a person could not be compelled to give evidence or produce something in proceedings in a case before the sheriff or in the Court of Session).
- (2) The maximum penalties that may be provided for in regulations under subsection (1) are—
 - (a) for an offence triable summarily only, imprisonment for a term not exceeding 12 months or a fine not exceeding level 5 on the standard scale (or both),
 - (b) for an offence triable either summarily or on indictment—
 - (i) on summary conviction, imprisonment for a term not exceeding 12 months or a fine not exceeding the statutory maximum (or both),
 - (ii) on conviction on indictment, imprisonment for a term not exceeding 2 years or a fine (or both).
- (3) Before making regulations under subsection (1), the Scottish Ministers must obtain the Lord President's approval.