



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 8

PRACTICE AND PROCEDURE

Tribunal rules: general

51 Tribunal rules

- (1) There are to be rules—
 - (a) regulating the practice and procedure to be followed in proceedings at—
 - (i) the First-tier Tribunal,
 - (ii) the Upper Tribunal, and
 - (b) containing provision of other sorts appropriate with respect to the Tax Tribunals (including in relation to the exercise by them of their functions).
- (2) Rules of the kind mentioned in subsection (1) are to be known as Scottish Tax Tribunal Rules (and in this Act they are referred to as tribunal rules).
- (3) Tribunal rules are to be made by the Scottish Ministers by regulations.
- (4) Before making regulations under subsection (3), the Scottish Ministers must consult—
 - (a) the President of the Scottish Tribunals, and
 - (b) such other persons as they consider appropriate.

52 Exercise of functions

- (1) Tribunal rules may, in relation to any functions exercisable by the members of the Tax Tribunals—

Status: This is the original version (as it was originally enacted).

- (a) state—
 - (i) how a function is to be exercised,
 - (ii) who is to exercise a function,
 - (b) cause something to require further authorisation,
 - (c) permit something to be done on a person’s behalf,
 - (d) allow a specified person to make a decision about any of those matters.
- (2) Tribunal rules may make provision relying on the effect of directions issued, or to be issued, under section 57.

53 Extent of rule-making

- (1) Tribunal rules may make—
- (a) provision applying—
 - (i) equally to both of the First-tier Tribunal and the Upper Tribunal, or
 - (ii) specifically to one of them,
 - (b) particular provision for each of them about the same matter.
- (2) Tribunal rules may make particular provision for different types of proceedings.
- (3) Tribunal rules may make different provision for different purposes in any other respects.
- (4) The generality of section 51 is not limited by—
- (a) sections 54 to 56, or
 - (b) any other provisions of this Act about the content of tribunal rules.