



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 8

PRACTICE AND PROCEDURE

Tribunal rules: general

52 Exercise of functions

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