



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 4

### THE SCOTTISH TAX TRIBUNALS

## CHAPTER 8

### PRACTICE AND PROCEDURE

#### *Particular matters*

#### **56 Evidence and decisions**

- (1) Tribunal rules may, in connection with proceedings before the Tax Tribunals—
  - (a) make provision about the giving of evidence and the administering of oaths,
  - (b) modify the application of any other rules relating to either of those matters so far as they would otherwise apply to such proceedings.
- (2) Tribunal rules may, in connection with proceedings before the Tax Tribunals, provide for the payment of expenses and allowances to a person who—
  - (a) gives evidence,
  - (b) produces a document, or
  - (c) attends such proceedings (or is required to do so).
- (3) Tribunal rules may, in connection with proceedings before the Tax Tribunals, make provision by way of presumption (for example, as to the serving of something on somebody).
- (4) Tribunal rules may make provision about decisions of the Tax Tribunals, including as to—
  - (a) the manner in which such decisions are to be made,
  - (b) the incorporation in such decisions of findings in fact,

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*Status: This is the original version (as it was originally enacted).*

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- (c) the recording, issuing, and publication of such decisions.