



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 9

ADMINISTRATION

59 Guidance

- (1) The President of the Tax Tribunals may issue such guidance about the administration of the Tax Tribunals as appears to the President to be necessary or expedient for the purpose of securing that the functions of the tribunals are exercised efficiently and effectively.
- (2) The following persons are to have regard to any guidance issued under subsection (1)
 - (a) members of the Tax Tribunals,
 - (b) members of staff of the tribunals,
 - (c) personnel supplied under section 58 for use by the tribunals.
- (3) The President of the Tax Tribunals must publish any guidance issued under subsection (1) as the President considers appropriate.
- (4) Subsection (3) does not apply to the extent that the President considers that publication of the guidance would prejudice the effective exercise by the Tax Tribunals of their functions.