
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 187

**The Scottish Tax Tribunals (Conduct and
Fitness Assessment Tribunal) Rules 2015**

Citation and commencement

1.—(1) These Rules may be cited as the Scottish Tax Tribunals (Conduct and Fitness Assessment Tribunal) Rules 2015 and the Rules contained in Schedules 1 and 2 may be cited, respectively, as—

- (a) the Scottish Tax Tribunals (Conduct) Rules 2015; and
- (b) the Scottish Tax Tribunals (Fitness Assessment Tribunal) Rules 2015.

(2) These Rules come into force on 1st June 2015.

Application of Schedules

2.—(1) The Rules in Schedule 1 are made for the purposes of paragraph 22(1) of Schedule 2 to the Revenue Scotland and Tax Powers Act 2014.

(2) The Rules in Schedule 2 are made for the purposes of paragraph 32(1) of Schedule 2 to the Revenue Scotland and Tax Powers Act 2014.

St Andrew's House,
Edinburgh
29th April 2015

JOHN SWINNEY
A member of the Scottish Government