

## **POLICY NOTE**

### **THE TRIBUNALS (SCOTLAND) ACT 2014 (ANCILLARY PROVISIONS) (SCOTLAND) REGULATIONS 2017**

#### **SSI 2017/108**

1. The above instrument was made in exercise of the powers conferred by sections 80(1) and (2)(a) of the Tribunals (Scotland) Act 2014 (the 2014 Act).

#### **Policy Objectives**

2. The 2014 Act allows the Scottish Ministers to make such supplemental, incidental, consequential, transitional, transitory or saving provision as they consider necessary for the purposes of or in connection with the 2014 Act.
3. These revoke Part 4 and schedule 2 of the Revenue Scotland and Tax Powers Act 2014 which established the Scottish Tax Tribunals and its procedure.
4. This instrument also revokes four regulations which established the Conduct and Fitness Assessment Tribunals, the Time Limits and Rules of Procedure for both the First-tier and Upper Tax Tribunals, the eligibility for appointment to the Scottish Tax Tribunals and rules concerning voting and offences in proceedings.
5. The policy intention is that the provisions in the 2014 Act supersede the sections of the Revenue Scotland and Tax Powers Act being revoked.
6. Fuller details of the policy objectives relating to the 2014 Act are described in the Policy Memorandum which accompanied the Tribunals Bill. The link below shows the passage of the Bill through Parliament and includes the Policy Memorandum.

<http://www.scottish.parliament.uk/parliamentarybusiness/Bills/62938.aspx>

#### **Consultation**

7. A consultation with interested parties took place between 20 October and 4 December 2016. There were 3 responses to this consultation. The responses are available on the Scottish Government website:

[https://consult.scotland.gov.uk/tribunals-administrative-justice-policy/tribunals-scotland-act-2014-draft-regulations/consult\\_view](https://consult.scotland.gov.uk/tribunals-administrative-justice-policy/tribunals-scotland-act-2014-draft-regulations/consult_view)

#### **Impact Assessments**

8. An Equality Impact Assessment was completed for these regulations and showed that the regulations are intended to apply equally and appear to have no differential effect on the basis of the protected characteristics.
9. The Equality Impact Assessment is available at the link below:  
<http://www.gov.scot/Topics/People/Equality/18507/EqualityImpactAssessmentSearch>

10. An Equality Impact Assessment was also completed for the Tribunals (Scotland) Bill – see link below:  
<http://www.scotland.gov.uk/Resource/0042/00421637.pdf>
11. A Business and Regulatory Impact Assessment is not required as the instrument has no financial effects on the Scottish Government, local government or on business.

Scottish Government  
Learning and Justice Directorate  
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