

THE TAX TRIBUNALS FOR SCOTLAND - ANNUAL REPORT 2016/17

I have pleasure in presenting the second, and last, Annual Report of the Tax Tribunals for Scotland (“the Tribunals”).

The Tribunals were created under the Revenue Scotland and Tax Powers Act 2014 and commenced operations on 1 April 2015. They had jurisdiction in relation to the devolved taxes: – Land and Buildings Transaction Tax and Scottish Landfill Tax.

The Tribunals were abolished on 24 April 2017 when their functions were transferred to the First tier Tribunal for Scotland Tax Chamber and the Upper Tribunal for Scotland. Both are administered by the Scottish Courts and Tribunals Service.

The priorities for the final year of the Tribunals were to enhance and develop the efficient administration of the Tribunals as well as adapting the computerised case management system; to put in place arrangements for the training of Tribunals members; and to make arrangements for the transfer of the Tribunals to the new chamber structure created by the Tribunals (Scotland) Act 2014.

The actual number of cases before the First-tier Tax Tribunal was light. There were ten referrals to the Tribunal, of which eight related to Land and Building Transactions Tax and two to Scottish Landfill Tax.

Of the eight cases disposed of, five were withdrawn and three were decided and the judgements are published on the new Tax Chamber website. Existing cases were transferred to the new chamber on 24 April 2017

Discussions took place to obtain training for members of the Tax Tribunals but it was not possible to arrange actual training prior to the termination of the two tribunals.

The transfer of the functions of the Tribunals to the new structure went well and thanks are due to the Scottish Courts and Tribunals Service and the Scottish Government officials for ensuring this. It had been hoped that the existing rules for the First-tier Tax Tribunal, largely themselves the rules of the UK First-tier Tax Chamber, would be carried over to the new Tax Chamber of the First-tier Tribunal for Scotland but this was ultimately not acceptable.

A Financial Statement is attached.

I would also like to thank all members and staff for their contributions to the operation of the Tribunals over the last year.

W Ruthven Gemmell W S
Temporary President, 2016/17
September 2017

MEMBERS OF THE SCOTTISH TAX TRIBUNALS

FIRST TIER TRIBUNAL LEGAL MEMBERS

W Ruthven Gemmell, WS

Katrina L Lumsdaine, Solicitor

Paul Doyle, Solicitor

Kenneth J Campbell QC

Aidan O'Neill QC

W Ruthven Gemmell, WS

FIRST TIER TRIBUNAL ORDINARY MEMBERS

Julian Stafford

Charlotte M Barbour CA

Lorne B MacLeod CA

UPPER TRIBUNAL MEMBERS

David H Small, Advocate

W Ruthven Gemmell, WS

FINANCIAL RESULTS

The Scottish Tax Tribunals Operating Cost Statement For The Year Ended 31 March 2017

Revenue costs	
Tribunal Costs	
Fees and expenses	£ 17,000
Staff	£51,000
Other Costs	£1000
Central costs allocation (incurred by corporate departments)	£7000
Total outturn	£76,000

Expenditure relating to public relations, overseas travel, hospitality and entertainment and external consultancy by the Tribunal during 2016/17:

- Public Relations – Nil
- Hospitality and Entertainment – Nil
- Overseas Travel – Nil
- External Consultancy – Nil

Other

- Judicial Members and members of staff who received remuneration in excess of £150,000 – Nil
- Payments with a value in excess of £25,000 – Nil