

SCOTTISH TAX TRIBUNALS ANNUAL REPORT 2015/16

I have pleasure in presenting this, the first Annual Report of the Scottish Tax Tribunals.

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

The priority for the first year has been to establish high quality Tribunals with robust and efficient administration. A strong judiciary of six legal and three ordinary members has been recruited and trained. The Tribunals benefit greatly from having clerks who have extensive experience of the UK tax tribunal system. A computerised case management system has been put in place to assist with the efficient administration of the Tribunal's workload.

With any new taxes, it takes some time for disputes to work their way through the system and reach the stage of appeals to tribunals. The Land and Buildings Transaction Tax and Scottish Landfill Tax are no exception, but we are now beginning to see appeals coming through, with two having been lodged in the latter part of our first year.

Looking to the future, planning is underway for the integration of the Scottish Tax Tribunals into the new Scottish Tribunal system under the *Tribunals (Scotland) Act 2014*.

I would like to thank all members and staff for their invaluable contributions to the building of a strong foundation for the work of the Tax Tribunals in the years ahead.

Andrew F Stewart, QC

President
Scottish Tax Tribunals

May 2016

MEMBERS OF THE SCOTTISH TAX TRIBUNALS

FIRST TIER TRIBUNAL LEGAL MEMBERS

Katrina L Lumsdaine, Solicitor

Paul Doyle, Solicitor

Kenneth J Campbell QC

Aidan O'Neill QC

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 2016

Revenue Costs	
	Tribunal Costs
Fees and expenses	£20,918
Staff	£49,070
Building Maintenance Depreciation	(£10,000) 0
Other Costs	£10,481
Total outturn	£70,469

Expenditure relating to public relations, overseas travel, hospitality and entertainment and external consultancy by the Tribunal during 2015/16:

- 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