

EQUALITY IMPACT ASSESSMENT - RESULTS

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| <p>Title of Policy</p> | <p>Regulations: 1)determining the composition of the First-tier Tribunal Tax Chamber and Upper Tribunal, 2)transferring the functions and members of the Scottish Tax Tribunals to the Scottish Tribunals, 3)setting out Tribunal Chamber rules of procedure and 4)revoking part 4 and schedule 2 of the Revenue Scotland and Tax Powers Act 2014.</p> |
| <p>Summary of aims and desired outcomes of Policy</p> | <p>The policy aim of these regulations is for tribunals to transfer into the Scottish Tribunals with the same members, composition and rules of procedure where possible.</p> |
| <p>Directorate: Division: team</p> | <p>Justice Directorate, Civil Law and Legal System, Tribunals & Administrative Justice.</p> |

Executive summary

This EQIA relates to five sets of regulations which determine the composition of the Tax Chamber of the First-tier Tribunal for Scotland (First-tier Tribunal) and the Upper Tribunal for Scotland (Upper Tribunal); transfer the functions and members of the First-tier and Upper Tax Tribunals (known collectively as the Scottish Tax Tribunals), and create rules of procedure for the First-tier Tax Chamber.

Background

The Tribunals (Scotland) Act 2014 (the 2014 Act) creates two new tribunals, the First-tier Tribunal for Scotland (generally speaking hearing cases at first instance) and the Upper Tribunal for Scotland (primarily for appeals) known collectively as the Scottish Tribunals. Existing tribunals will transfer into the Scottish Tribunals in a phased process.

The policy aim of these regulations is to transfer the Scottish Tax Tribunals into the Scottish Tribunals.

These regulations contribute to the Scottish Government's Safer and Stronger Objective, through the following national outcome:

- Our public services are high quality, continually improving, efficient and responsive to local people's needs.

1) Composition Regulations

The regulations set out the composition of the First-tier Tribunal. This maintains the status quo that currently exists within the First-tier Tribunal in that cases may be heard by a legal member, a legal member and one ordinary member or a legal member and more than one ordinary member.

The regulations also set out the composition of the Upper Tribunal when hearing appeals or referrals from the First-tier Tribunal. The regulations maintain the current status quo in that appeals will be heard in the majority of cases by a legal member of the Upper Tribunal. The regulations also allow the Chamber President of the Tax Chamber, the Lord President and the President of Tribunals to hear appeals in the Upper Tribunal.

2) Regulations transferring the functions and members of the Scottish Tax Tribunals

These regulations transfer the functions and members of the First-tier Tax Tribunal to the First-tier Tribunal and the functions and members of the Upper Tax Tribunal to the Upper Tribunal. Once functions and members are transferred, the Scottish Tax Tribunals will be abolished.

The regulations include provisions allowing existing members of the Scottish Tax Tribunals to transfer into the Scottish Tribunals. The regulations also contain transitional and savings provisions for applications and proceedings in progress or pending on the date the tribunals transfer into the Scottish Tribunals. The aim is that any cases which are pending or in progress on the date of transfer will continue in the Scottish Tribunals with the same members wherever possible. In relation to appeals the regulations transfer any unexercised right of appeal from the Upper Tax Tribunal to the Upper Tribunal.

3) First-tier Tribunal Rules

These regulations set the rules of procedure for the First-tier Tribunal. The rules of procedure for the most part replicate the existing procedure in the First-tier Tax Tribunal. They also set out the procedure for seeking permission to appeal a decision of the First-tier Tribunal.

4) Regulations repealing part 4 and schedule 2 of the Revenue Scotland and Tax Powers Act 2014.

These regulations repeal the entirety of part 4 and schedule 2 of the Revenue Scotland and Tax Powers Act 2014 which set out the practice and procedure for the Scottish Tax Tribunals. It is proposed to rely on the provisions in the Tribunals (Scotland) Act 2014.

The Scope of the EQIA

The Scottish Government carried out a full consultation with relevant external stakeholders on the draft Regulations. Responses were received from a number of organisations.

Key Findings

No equality issues were raised as a result of the consultation.

Recommendations and Conclusion

Our assessment is that the Regulations do not give rise to any equality issues.