

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Schedule 2 – the Scottish Tax Tribunals

Part 1 – Appointment of members

Upper Tribunal: legal members

314. Paragraphs 5 and 6 provide that the Scottish Ministers must appoint legal members of the Upper Tribunal (after consulting the Lord President). To be appointed a person must have the experience, qualifications and training in relation to tax law and practice that the Scottish Ministers consider appropriate and meet the criteria set out in paragraph 6. These are that the person is practising and has been practising for a period of not less than 10 years as a solicitor or advocate in Scotland and meets a description to be specified by the Scottish Ministers in regulations (see also paragraph 8).