

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### ***Schedule 2 – the Scottish Tax Tribunals***

#### **Part 4 – Fitness and removal**

#### **Suspension during investigation**

334. Paragraphs 37, 38 and 39 provide for the suspension of a member of the Tax Tribunals at any time before a fitness assessment tribunal reports.