

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Schedule 2 – the Scottish Tax Tribunals

Part 4 – Fitness and removal

Application of this Part

330. Paragraph 30 sets out that this Part will apply to ordinary and legal members of the Tax Tribunals, but not judicial members and also details the paragraphs that apply to the President of the Tax Tribunals.

Constitution and procedure

331. Paragraphs 31 and 32 set out the arrangements that relate to a fitness assessment tribunal. The purpose of the fitness assessment tribunal is to determine whether a member of the Tax Tribunal is fit to hold the position of member of the tribunals, as set out in paragraph 31(3).

Composition and remuneration

332. Paragraphs 33 and 34 provide for who will sit on a fitness assessment tribunal and their remuneration.

Proceedings before fitness assessment tribunal

333. Paragraphs 35 and 36 provide for the proceedings a fitness assessment tribunal will follow.

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.

Report and removal

335. Paragraphs 40 and 41 set out the reporting arrangements of a fitness assessment panel and allow for the removal of a member of the Tax Tribunals if the member is found to be unfit.

Application of this Part to the President of the Tax Tribunals

336. Paragraph 42 sets out which paragraphs of Part 4 of Schedule 1 apply to the President of the Tax Tribunals.

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

Interpretation

337. [Paragraph 43](#) sets out how unfitness to hold a position as a member of the Tax Tribunals should be interpreted.