

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

Part 4 – the Scottish Tax Tribunals

Chapter 2 – Establishment and Leadership

Leadership

Section 22 – President of the Tax Tribunals

35. This section provides for the leadership of the Tax Tribunals. The Tax Tribunals will be led by the President of the Tax Tribunals who will be appointed by the Scottish Ministers after consultation with the Lord President of the Court of Session (who in terms of section 2 of the Tribunals (Scotland) Act 2014 will be Head of the unified Scottish Tribunals). The section provides that the President of the Tax Tribunals is to be appointed on such terms and conditions as are determined by the Scottish Ministers.
36. [Schedule 2](#) makes additional provision relating to the President of the Tax Tribunals.

Section 23 – Functions of the President of the Tax Tribunals

37. This section provides that the President of the Tax Tribunals is the senior member of the Tax Tribunals and has the functions laid out in this Act.

Section 24 – Business arrangements

38. This section sets out the President's functions in relation to the business of the Tax Tribunals and responsibility for the welfare of the members of the Tax Tribunals.

Section 25 – Temporary President

39. This section provides for the Scottish Ministers to appoint a temporary president (after consulting with the Lord President). The temporary president will be appointed from the legal members of the Tax Tribunals or from persons eligible to be legal members. All functions of the President can be carried out by a Temporary President. As such, all references to the President in this Act apply to a Temporary President.