

*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**

#### **Part 4 – the Scottish Tax Tribunals**

#### *Chapter 3 — Membership*

#### **Status and capacity**

#### *Section 28 – Status and capacity of members*

42. This section provides for the members of the Tax Tribunals to have judicial status and capacity for the purpose of making a decision on any case before the Tax Tribunals.