

*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 4 — Decision-Making and Composition*

#### **Decision-making and composition: general**

#### *Section 30 – Decisions in the Upper Tribunal*

44. This section sets out the President's responsibility for selecting the legal member or members who will make up the panel in the Upper Tribunal. The President may choose himself or herself.