

SCHEDULE 2 THE SCOTTISH TAX TRIBUNALS

PART 1

APPOINTMENT OF MEMBERS

President of the Tax Tribunals: eligibility for appointment

- 1 (1) A person is eligible for appointment as President of the Tax Tribunals only if the person—
 - (a) has the qualifications, experience and training in relation to tax law and practice that the Scottish Ministers consider appropriate, and
 - (b) meets the criteria in either sub-paragraph (2) or (3).
- (2) A person meets the criteria in this sub-paragraph if the person is practising, and has practised for a period of not less than 10 years, as a solicitor or advocate in Scotland.
- (3) The person meets the criteria in this sub-paragraph if the person falls within a description specified by the Scottish Ministers by regulations.