

SCHEDULE 2 THE SCOTTISH TAX TRIBUNALS

PART 1

APPOINTMENT OF MEMBERS

First-tier Tribunal: ordinary members

- 2 (1) The Scottish Ministers must appoint persons as ordinary members of the First-tier Tribunal.
- (2) Before appointing a person as an ordinary member, the Scottish Ministers must consult the Lord President.
- (3) A person is eligible for appointment only if the person meets the criteria as to qualifications, experience and training that the Scottish Ministers prescribe by regulations.