

SCHEDULE 2
THE SCOTTISH TAX TRIBUNALS

PART 4

FITNESS AND REMOVAL

Constitution and procedure

- 31 (1) The Scottish Ministers must constitute a fitness assessment tribunal when requested to do so by the President of the Tax Tribunals.
- (2) The Scottish Ministers may constitute a fitness assessment tribunal—
- (a) in such other circumstances as they think fit, and
 - (b) following consultation with the President.
- (3) The function of a fitness assessment tribunal is to investigate and report on whether a member of the Tax Tribunals is unfit to hold the position of member of the tribunals.