

SCHEDULE 2
THE SCOTTISH TAX TRIBUNALS

PART 1

APPOINTMENT OF MEMBERS

Upper Tribunal: legal members

- 5 (1) The Scottish Ministers must appoint persons as legal members of the Upper Tribunal.
- (2) Before appointing a person as a legal member, the Scottish Ministers must consult the Lord President.
- (3) A person is eligible for appointment 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 (1) or (2) of paragraph 6.