

SCHEDULE 2
THE SCOTTISH TAX TRIBUNALS

PART 1

APPOINTMENT OF MEMBERS

Upper Tribunal: legal members

- 6 (1) 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.
- (2) The person meets the criteria in this sub-paragraph if the person falls within a description specified by the Scottish Ministers in regulations.