

SCHEDULE 2 THE SCOTTISH TAX TRIBUNALS

PART 1

APPOINTMENT OF MEMBERS

Eligibility under regulations

- 8 (1) Regulations under paragraph 4(2) may describe a person by reference to the matters mentioned in sub-paragraph (3), (4) or (8).
- (2) Regulations under paragraph 1(3) or 6(2) may describe a person by reference to the matters mentioned in sub-paragraph (5), (6) or (8).
- (3) The matter mentioned in this sub-paragraph (referred to in sub-paragraph (1)) is—
- (a) current practice as a solicitor or barrister in England and Wales or Northern Ireland, and
 - (b) engagement in practice as such for a period of not less than 5 years.
- (4) The matters mentioned in this sub-paragraph (also referred to in sub-paragraph (1)) are—
- (a) previous practice for a period of not less than 5 years as—
 - (i) a solicitor or advocate in Scotland, or
 - (ii) a solicitor or barrister in England, Wales or Northern Ireland, and
 - (b) subsequent engagement in any of the activities listed in sub-paragraph (7).
- (5) The matter mentioned in this sub-paragraph (referred to in sub-paragraph (2)) is—
- (a) current practice as a solicitor or barrister in England and Wales or Northern Ireland, and
 - (b) engagement in practice as such for a period of not less than 10 years.
- (6) The matters mentioned in this sub-paragraph (also referred to in sub-paragraph (2)) are—
- (a) previous practice for a period of not less than 10 years as—
 - (i) a solicitor or advocate in Scotland, or
 - (ii) a solicitor or barrister in England, Wales or Northern Ireland, and
 - (b) subsequent engagement in any of the activities listed in sub-paragraph (7).
- (7) The activities referred to in sub-paragraph (4)(b) and (6)(b) are—
- (a) exercising judicial functions in any court or tribunal,
 - (b) practice or employment as a lawyer of any kind,
 - (c) whether or not in the course of practice or employment as a lawyer—
 - (i) advising on the application of the law,
 - (ii) drafting documents intended to affect rights or obligations under the law,
 - (iii) assisting persons involved in a legal or other process for the resolution of disputes as to the law,
 - (iv) acting as a mediator or arbitrator for the purpose of resolving disputes that are (or could be) the matter of legal proceedings,

Status: This is the original version (as it was originally enacted).

- (d) teaching or researching law at or for an educational institution.
- (8) The matters mentioned in this sub-paragraph (also referred to in sub-paragraphs (1) and (2)) are suitability attributable to experience in law through current or previous engagement in—
- (a) any of the activities listed in sub-paragraph (7), or
 - (b) an activity that is of a broadly similar nature to any of the activities listed in that sub-paragraph.