



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 3

MEMBERSHIP

Membership of Tax Tribunals

26 Members

- (1) The First-tier Tribunal is to consist of its ordinary and legal members.
- (2) The Upper Tribunal is to consist of its legal and judicial members.
- (3) The President of the Tax Tribunals is, by virtue of holding that position, a member of both the First-tier Tribunal and the Upper Tribunal.
- (4) Schedule 2 contains the following further provision about members of the Tax Tribunals—
 - (a) Part 1 contains provisions about the eligibility for and appointment to—
 - (i) the position of President of the Tax Tribunals,
 - (ii) ordinary and legal membership of the First-tier Tribunal,
 - (iii) legal membership of the Upper Tribunal,
 - (b) Part 2 contains provision about the terms and conditions on which members of the tribunals hold their positions,
 - (c) Part 3 contains provision about investigation of members' conduct and imposition of disciplinary measures, and
 - (d) Part 4 contains provision about the assessment of members' fitness and removal from position.