



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 3

MEMBERSHIP

Status and capacity

28 Status and capacity of members

- (1) A member of either of the Tax Tribunals, whether that membership is as an ordinary or as a legal member, has judicial status and capacity for the purpose mentioned in subsection (3).
- (2) For the avoidance of doubt, a judicial member of the Upper Tribunal has judicial status and capacity for the purpose mentioned in subsection (3) by reason of holding judicial office.
- (3) The purpose referred to in subsections (1) and (2) is the purpose of holding the position and acting as member of the First-tier Tribunal or (as the case may be) the Upper Tribunal.