



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 4

### THE SCOTTISH TAX TRIBUNALS

#### CHAPTER 4

##### DECISION-MAKING AND COMPOSITION

##### *Decision-making and composition: general*

#### **29 Decisions in the First-tier Tribunal**

- (1) The First-tier Tribunal's function of deciding any matter in a case before the tribunal is to be exercised by—
  - (a) two or more members of the tribunal, one of whom must be a legal member, or
  - (b) a legal member sitting alone.
- (2) The member or members are to be chosen by the President of the Tax Tribunals (who may choose himself or herself).
- (3) The President's discretion in choosing the member or members is subject to—
  - (a) any relevant provisions in regulations made under section 31(1),
  - (b) any relevant directions given by virtue of section 35(5)(b).