

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Schedule 2 – the Scottish Tax Tribunals

Part 1 – Appointment of members

President of the Tax Tribunals: eligibility for appointment

311. [Paragraph 1](#) makes provision additional to section 22 concerning the President of the Tax Tribunals. To be appointed, a person must have the experience, qualifications and training in relation to tax law and practice that the Scottish Ministers consider appropriate and be practising and have at least 10 years' experience as a solicitor or advocate in Scotland. The Scottish Ministers may prescribe criteria alternative to 10 years' experience as a Scottish lawyer by regulations (see paragraph 8).

First-tier Tribunal: ordinary members

312. [Paragraph 2](#) provides that the Scottish Ministers must appoint ordinary members of the First-tier Tribunal (after consulting the Lord President) and will, by regulations, define the experience, qualifications and training required to be appointed as an ordinary member of the First-tier Tribunal.

First-tier Tribunal: legal members

313. [Paragraphs 3 and 4](#) provide that the Scottish Ministers must appoint legal members of the First-tier Tribunal (after consulting the Lord President). To be appointed a person must have the experience, qualifications and training in relation to tax law and practice that the Scottish Ministers consider appropriate and be practising and meet the criteria set out in paragraph 3 and 4. These are that the person is practising and has practiced for a period of not less than 5 years as a solicitor or advocate in Scotland; and meets a description to be specified by the Scottish Ministers in regulations (see also paragraph 8).

Upper Tribunal: legal members

314. [Paragraphs 5 and 6](#) provide that the Scottish Ministers must appoint legal members of the Upper Tribunal (after consulting the Lord President). To be appointed a person must have the experience, qualifications and training in relation to tax law and practice that the Scottish Ministers consider appropriate and meet the criteria set out in paragraph 6. These are that the person is practising and has been practising for a period of not less than 10 years as a solicitor or advocate in Scotland and meets a description to be specified by the Scottish Ministers in regulations (see also paragraph 8).

Disqualification from office

315. [Paragraph 7](#) lists positions that would disqualify a person from being President or a member of the Tax Tribunals.

Eligibility under regulations

316. [Paragraphs 8](#) and [9](#) provide further detail about the content of the regulations that can be made under paragraphs 1(3), 4(2) and 6(2). In particular, they allow for regulations to take account of practice as a solicitor or barrister in England and Wales or Northern Ireland or in certain legal work outside practice or employment as a lawyer.