

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 4 – the Scottish Tax Tribunals

Chapter 4 – Decision-Making and Composition

Decision-making and composition: general

Section 29 – Decisions in the First-tier Tribunal

43. This section sets out the composition of a panel hearing a case in the First-tier Tribunal and details the President's responsibility for selecting the size and composition of the panel and the individual members that are to sit on the panel. The President may choose himself or herself.

Section 30 – Decisions in the Upper Tribunal

44. This section sets out the President's responsibility for selecting the legal member or members who will make up the panel in the Upper Tribunal. The President may choose himself or herself.

Section 31 – Composition of the Tribunals

45. This section allows the Scottish Ministers, by affirmative regulations, to make provision regarding the composition of the Tax Tribunals and may differentiate between decision making on a case heard at first instance or on appeal.

Decision by two or more members

Section 32 – Voting for decisions

46. [Section 32](#) allows the Scottish Ministers, by affirmative regulations, to make provision regarding how decisions are voted for in panels of two or more members and how ties are resolved.

Section 33 – Chairing members

47. [Section 33](#) makes provision for chairing members where a decision is being taken by two or more members. Subsection (1) specifies that tribunal rules may make provision for determining who will be the chairing member in a case before the First-tier or Upper Tribunal. Subsection (2) makes further provision for what can be specified in tribunal rules in relation to chairing members.