
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 355

TRIBUNALS AND INQUIRIES

**The Scottish Tax Tribunals (Eligibility
for Appointment) Regulations 2014**

Made - - - - 9th December 2014
Laid before the Scottish
Parliament - - 11th December 2014
Coming into force 1st February 2015

**THE SCOTTISH TAX TRIBUNALS (ELIGIBILITY
FOR APPOINTMENT) REGULATIONS 2014**

1. Citation, commencement and interpretation
 2. Eligibility for appointment as ordinary member of the First-tier Tax Tribunal for Scotland
 3. Means of calculating 5-year period of legal practice in connection with eligibility for appointment as legal member of the First-tier Tax Tribunal for Scotland
 4. Means of calculating 10-year period of legal practice in connection with eligibility for appointment as President of the Tax Tribunals or appointment as legal member of the Upper Tax Tribunal for Scotland
- Signature
Explanatory Note