
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 355

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

Eligibility for appointment as ordinary member of the First-tier Tax Tribunal for Scotland

2.—(1) A person is eligible for appointment as an ordinary member of the First-tier Tax Tribunal for Scotland if paragraph (2), (3) or (4) applies.

(2) This paragraph applies to a person who is a member of the Chartered Institute of Taxation.

(3) This paragraph applies to a person who is an accountant who is a member of—

- (a) the Institute of Chartered Accountants of Scotland;
- (b) the Institute of Chartered Accountants in England and Wales;
- (c) the Institute of Chartered Accountants in Ireland;
- (d) the Institute of Certified Public Accountants in Ireland;
- (e) the Association of Chartered Certified Accountants;
- (f) the Chartered Institute of Management Accountants; or
- (g) the Chartered Institute of Public Finance and Accountancy.

(4) This paragraph applies to a person who has substantial experience in tax matters and related tax procedures (whether obtained in a business, trade, charity or not-for-profit organisation, or in a profession or in academia).