
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 107

The First-tier Tribunal for Scotland Tax Chamber and Upper Tribunal for Scotland (Composition) Regulations 2017

Composition of Upper Tribunal hearing appeals or referrals from First-tier Tribunal

3.—(1) The Upper Tribunal, when deciding an appeal or a referral in a case decided by or referred from the First-tier Tribunal to the Upper Tribunal, shall consist of—

- (a) a legal or judicial member of the Upper Tribunal;
- (b) the Chamber President (except a temporary Chamber President), acting either alone or with a legal or judicial member of the Upper Tribunal;
- (c) the President of Tribunals, acting either alone or with the Chamber President or a legal member or another judicial member of the Upper Tribunal; or
- (d) the Lord President, acting either alone or with the Chamber President or a legal member or another judicial member of the Upper Tribunal.

(2) The Chamber President referred to in paragraph (1) must not have had any involvement in the case prior to the appeal or referral of the case to the Upper Tribunal.

(3) In this regulation “judicial member of the Upper Tribunal” means a judge of the Court of Session.