

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

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).