

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

Eligibility under regulations

316. Paragraphs 8 and 9 provide further detail about the content of the regulations that can be made under paragraphs 1(3), 4(2) and 6(2). In particular, they allow for regulations to take account of practice as a solicitor or barrister in England and Wales or Northern Ireland or in certain legal work outside practice or employment as a lawyer.