

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### ***Schedule 2 – the Scottish Tax Tribunals***

#### **Part 2 – Conditions of membership etc.**

#### **Reappointment**

319. Paragraphs 12, 13 and 14 allow for the reappointment of members of the Tax Tribunal for a period of five years and sets out the exceptions that would prevent reappointment.