

# REVENUE SCOTLAND AND TAX POWERS ACT 2014

---

## EXPLANATORY NOTES

### THE ACT

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

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

##### **Application of this Part**

317. [Paragraph 10](#) sets out that this Part will apply to ordinary and legal members of the Tax Tribunals, but not judicial members and also details the paragraphs that apply to the President of the Tax Tribunals.

##### **Initial period of office**

318. [Paragraph 11](#) sets out that a person appointed to the Tax Tribunals holds the position for five years.

##### **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.

##### **Appointment to position of President**

320. [Paragraph 15](#) provides that the appointment of a legal member of the First-tier or Upper Tribunal as President supersedes the earlier appointment as a legal member.

##### **Termination of appointment**

321. [Paragraph 16](#) sets out the ways in which a member of the Tax Tribunals can cease to hold the position.

##### **Pensions etc.**

322. [Paragraph 17](#) provides for the Scottish Ministers to make arrangements in relation to pensions, allowances and gratuities.

##### **Oaths**

323. [Paragraph 18](#) sets out that all members of the Tax Tribunals must swear an oath in the presence of the President of the Tax Tribunals

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

**Other conditions**

324. [Paragraph 19](#) provided that Scottish Minister may set the terms and conditions on which members of the Tax Tribunal hold the position.