

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

Part 4 – the Scottish Tax Tribunals

Chapter 3 — Membership

Membership of Tax Tribunals

Section 26 – Members

40. This section provides that the First-tier Tribunal’s membership will be made up of ordinary and legal members. The Upper Tribunal will be made up of legal members and Court of Session judges. Schedule 2 provides further details about ordinary and legal members.