

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.

Judicial members

Section 27 – Judicial members

41. This section provides that a Court of Session judge may sit as a member of the Upper Tribunal if authorised to do so by the President of the Tax Tribunals. Such an authorisation would have to be approved by the Lord President and by the person involved.

Status and capacity

Section 28 – Status and capacity of members

42. This section provides for the members of the Tax Tribunals to have judicial status and capacity for the purpose of making a decision on any case before the Tax Tribunals.