

*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

#### **Part 4 – the Scottish Tax Tribunals**

#### *Chapter 4 — Decision-Making and Composition*

#### **Decision-making and composition: general**

#### *Section 29 – Decisions in the First-tier Tribunal*

43. This section sets out the composition of a panel hearing a case in the First-tier Tribunal and details the President's responsibility for selecting the size and composition of the panel and the individual members that are to sit on the panel. The President may choose himself or herself.

#### *Section 30 – Decisions in the Upper Tribunal*

44. This section sets out the President's responsibility for selecting the legal member or members who will make up the panel in the Upper Tribunal. The President may choose himself or herself.

#### *Section 31 – Composition of the Tribunals*

45. This section allows the Scottish Ministers, by affirmative regulations, to make provision regarding the composition of the Tax Tribunals and may differentiate between decision making on a case heard at first instance or on appeal.