

*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 by two or more members**

#### *Section 32 – Voting for decisions*

46. [Section 32](#) allows the Scottish Ministers, by affirmative regulations, to make provision regarding how decisions are voted for in panels of two or more members and how ties are resolved.

#### *Section 33 – Chairing members*

47. [Section 33](#) makes provision for chairing members where a decision is being taken by two or more members. Subsection (1) specifies that tribunal rules may make provision for determining who will be the chairing member in a case before the First-tier or Upper Tribunal. Subsection (2) makes further provision for what can be specified in tribunal rules in relation to chairing members.