

*Status: Point in time view as at 24/02/2015. This version of this cross heading contains provisions that are not valid for this point in time.*

*Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Leadership is up to date with all changes known to be in force on or before 18 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 4

### THE SCOTTISH TAX TRIBUNALS

## CHAPTER 2

### ESTABLISHMENT AND LEADERSHIP

#### *Leadership*

#### **22 President of the Tax Tribunals**

- (1) The Scottish Ministers must appoint a person as President of the Tax Tribunals.
- (2) Before appointing such a person, the Scottish Ministers must consult the Lord President.
- (3) The President of the Tax Tribunals is appointed on such terms and conditions as the Scottish Ministers may determine.

#### **Commencement Information**

**II** S. 22 in force at 24.2.2015 by S.S.I. 2015/18, art. 2, sch. 2

VALID FROM 01/04/2015

#### **23 Functions of the President of the Tax Tribunals**

- (1) The President of the Tax Tribunals is the senior member of the Tax Tribunals.

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(2) The President has the functions exercisable by him or her by or under this Act.

VALID FROM 01/04/2015

#### **24 Business arrangements**

- (1) The President of the Tax Tribunals is responsible for making and maintaining appropriate arrangements for securing the efficient disposal of business in the Tax Tribunals.
- (2) The President is responsible for ensuring that appropriate arrangements are made and maintained as to the welfare of the members of the tribunals.

VALID FROM 01/04/2015

#### **25 Temporary President**

- (1) If there is a vacancy in the presidency of the Tax Tribunals, the Scottish Ministers may appoint a person as Temporary President during the vacancy.
- (2) Before appointing such a person, the Scottish Ministers must consult the Lord President.
- (3) A person is eligible to be appointed as Temporary President only if the person is—
  - (a) a legal member of the Tax Tribunals, or
  - (b) eligible to be appointed as such a member.
- (4) The functions of the President of the Tax Tribunals are exercisable by the Temporary President.
- (5) Except where the context otherwise requires, a reference in or under this Part to the President includes the Temporary President.
- (6) For the purposes of subsection (1) “vacancy” includes where the President of the Tax Tribunals has been suspended under paragraph 37(2) or 38(2) of schedule 2 (by virtue of paragraphs 30(2) and 42 of that schedule).

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