



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 4

### THE SCOTTISH TAX TRIBUNALS

#### CHAPTER 4

##### DECISION-MAKING AND COMPOSITION

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

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

- (1) The First-tier Tribunal's function of deciding any matter in a case before the tribunal is to be exercised by—
  - (a) two or more members of the tribunal, one of whom must be a legal member, or
  - (b) a legal member sitting alone.
- (2) The member or members are to be chosen by the President of the Tax Tribunals (who may choose himself or herself).
- (3) The President's discretion in choosing the member or members is subject to—
  - (a) any relevant provisions in regulations made under section 31(1),
  - (b) any relevant directions given by virtue of section 35(5)(b).

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

- (1) The Upper Tribunal's function of deciding any matter in a case before the tribunal is to be exercised by one or more members chosen by the President of the Tax Tribunals (who may choose himself or herself).
- (2) The President's discretion in choosing the member or members is subject to—
  - (a) any relevant provisions in regulations made under section 31(1),

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*Status: This is the original version (as it was originally enacted).*

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- (b) any relevant directions given by virtue of section 37(5)(b).

### **31 Composition of the Tribunals**

- (1) The Scottish Ministers may by regulations make provision for determining the composition of—
  - (a) the First-tier Tribunal,
  - (b) the Upper Tribunal,when convened to decide any matter in a case before the tribunal.
- (2) Regulations under subsection (1) may treat separately the tribunal’s decision-making functions—
  - (a) at first instance,
  - (b) on appeal.

#### *Decisions by two or more members*

### **32 Voting for decisions**

The Scottish Ministers may by regulations make provision for the purposes of sections 29(1) and 30(1) in so far as a matter in a case before the First-tier Tribunal or the Upper Tribunal is to be decided by two or more members of the tribunal, including—

- (a) for a decision to be made unanimously or by majority,
- (b) where a decision is to be made by majority, for the chairing member to have a casting vote in the event of a tie.

### **33 Chairing members**

- (1) Tribunal rules may make provision for determining the question as to who is to be the chairing member where a matter in a case before the First-tier Tribunal or the Upper Tribunal is to be decided by two or more members of the tribunal.
- (2) Rules making provision as described in subsection (1) may (in particular)—
  - (a) allow the President of the Tax Tribunals to determine the question,
  - (b) specify criteria as against which the question is to be determined (including by reference to type of member or particular expertise).