

SCHEDULE 2  
THE SCOTTISH TAX TRIBUNALS

**PART 2**

CONDITIONS OF MEMBERSHIP ETC.

*Appointment to position of President*

- 15 (1) Sub-paragraph (2) applies where a legal member of the First-tier Tribunal or of the Upper Tribunal becomes by appointment President of the Tax Tribunals.
- (2) The appointment mentioned in sub-paragraph (1) supersedes the earlier appointment as a legal member.