

SCHEDULE 2
THE SCOTTISH TAX TRIBUNALS

PART 4

FITNESS AND REMOVAL

Composition and remuneration

- 33 (1) A fitness assessment tribunal is to consist of—
- (a) one person who is, or has been—
 - (i) a judge of the Court of Session (except a temporary judge), or
 - (ii) a sheriff (except a part-time sheriff),
 - (b) one person who is—
 - (i) where the member under investigation is an ordinary member, another ordinary member,
 - (ii) where the member under investigation is a legal member, another legal member, and
 - (c) one person who does not fall (and has never fallen) within a category of person referred to in paragraph (a) or (b).
- (2) The selection of persons to be members of the fitness assessment tribunal is to be made by the Scottish Ministers with the agreement of the Lord President.