

SCHEDULE 2
THE SCOTTISH TAX TRIBUNALS

PART 4

FITNESS AND REMOVAL

Composition and remuneration

- 34 (1) The Scottish Ministers—
- (a) must pay such expenses as they consider are reasonably required to be incurred to enable a fitness assessment tribunal to carry out its functions,
 - (b) may pay such remuneration to, and expenses of, any member of such a tribunal as they think fit.
- (2) Sub-paragraph (1)(b) does not apply in relation to such a member if the member is a sheriff or a judge of the Court of Session.