

## SCHEDULE 2 THE SCOTTISH TAX TRIBUNALS

### PART 1

#### APPOINTMENT OF MEMBERS

##### *First-tier Tribunal: legal members*

- 4      (1) A person meets the criteria in this sub-paragraph if the person is practising, and has practised for a period of not less than 5 years, as a solicitor or advocate in Scotland.
- (2) The person meets the criteria in this sub-paragraph if the person falls within a description specified by the Scottish Ministers in regulations.