

SCHEDULE 2
THE SCOTTISH TAX TRIBUNALS

PART 4

FITNESS AND REMOVAL

Report and removal

- 40 (1) A report by a fitness assessment tribunal must—
- (a) be in writing, and
 - (b) contain reasons for its conclusions.
- (2) As soon as reasonably practicable after it is completed, such a report must be submitted by the fitness assessment tribunal to—
- (a) the Scottish Ministers, and
 - (b) the President of the Tax Tribunals.
- (3) The Scottish Ministers must lay before the Scottish Parliament each report submitted under sub-paragraph (2).