



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 4

### THE SCOTTISH TAX TRIBUNALS

## CHAPTER 2

### ESTABLISHMENT AND LEADERSHIP

#### *Leadership*

#### **22 President of the Tax Tribunals**

- (1) The Scottish Ministers must appoint a person as President of the Tax Tribunals.
- (2) Before appointing such a person, the Scottish Ministers must consult the Lord President.
- (3) The President of the Tax Tribunals is appointed on such terms and conditions as the Scottish Ministers may determine.