



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 4

### THE SCOTTISH TAX TRIBUNALS

## CHAPTER 2

### ESTABLISHMENT AND LEADERSHIP

#### *Leadership*

#### **23 Functions of the President of the Tax Tribunals**

- (1) The President of the Tax Tribunals is the senior member of the Tax Tribunals.
- (2) The President has the functions exercisable by him or her by or under this Act.