



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 4

### THE SCOTTISH TAX TRIBUNALS

## CHAPTER 2

### ESTABLISHMENT AND LEADERSHIP

#### *Leadership*

#### **25 Temporary President**

- (1) If there is a vacancy in the presidency of the Tax Tribunals, the Scottish Ministers may appoint a person as Temporary President during the vacancy.
- (2) Before appointing such a person, the Scottish Ministers must consult the Lord President.
- (3) A person is eligible to be appointed as Temporary President only if the person is—
  - (a) a legal member of the Tax Tribunals, or
  - (b) eligible to be appointed as such a member.
- (4) The functions of the President of the Tax Tribunals are exercisable by the Temporary President.
- (5) Except where the context otherwise requires, a reference in or under this Part to the President includes the Temporary President.
- (6) For the purposes of subsection (1) “vacancy” includes where the President of the Tax Tribunals has been suspended under paragraph 37(2) or 38(2) of schedule 2 (by virtue of paragraphs 30(2) and 42 of that schedule).