



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 4

DECISION-MAKING AND COMPOSITION

Decision-making and composition: general

30 Decisions in the Upper Tribunal

- (1) The Upper Tribunal's function of deciding any matter in a case before the tribunal is to be exercised by one or more members chosen by the President of the Tax Tribunals (who may choose himself or herself).
- (2) The President's discretion in choosing the member or members is subject to—
 - (a) any relevant provisions in regulations made under section 31(1),
 - (b) any relevant directions given by virtue of section 37(5)(b).