



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

31 Composition of the Tribunals

- (1) The Scottish Ministers may by regulations make provision for determining the composition of—
 - (a) the First-tier Tribunal,
 - (b) the Upper Tribunal,when convened to decide any matter in a case before the tribunal.
- (2) Regulations under subsection (1) may treat separately the tribunal's decision-making functions—
 - (a) at first instance,
 - (b) on appeal.