

SCHEDULE 2  
THE SCOTTISH TAX TRIBUNALS

**PART 2**

CONDITIONS OF MEMBERSHIP ETC.

*Reappointment*

- 12 (1) Unless sub-paragraph (3) applies, a member of the Tax Tribunals is to be reappointed as such at the end of each period for which the position is held.
- (2) Reappointment under sub-paragraph (1) is to the position for the period of 5 years beginning with the date of the reappointment.
- (3) This sub-paragraph applies if—
- (a) the member has declined to be reappointed,
  - (b) the member is ineligible for reappointment,
  - (c) the President of the Tax Tribunals has recommended to the Scottish Ministers that the member should not be reappointed.
- (4) In sub-paragraph (1) the reference to the period for which a position is held is to—
- (a) the period for which the position is held in accordance with paragraph 11, or
  - (b) any further period for which the position is held by virtue of reappointment in accordance with sub-paragraphs (1) and (2).