

SCHEDULE 2 THE SCOTTISH TAX TRIBUNALS

PART 2

CONDITIONS OF MEMBERSHIP ETC.

Application of this Part

- 10 (1) This Part of this schedule applies in relation to the positions of ordinary member and legal member of the Tax Tribunals (but not the position of judicial member of the tribunals).
- (2) The following paragraphs of this Part also apply in relation to the position of President of the Tax Tribunals—
- (a) paragraph 16 (with the modification that the reference in paragraph 16(c) to the President of the Tax Tribunals is to be read as a reference to the Scottish Ministers),
 - (b) paragraph 17.

Initial period of office

- 11 A person who is appointed to a position as a member of the Tax Tribunals holds the position for the period of 5 years beginning with the date of the appointment.

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).
- 13 For the purpose of paragraph 12(3)(b), a member is ineligible for reappointment only if the member would not be eligible for appointment to the position in accordance with the relevant provisions of Part 1 of this schedule were the member being appointed to the position for the first time.
- 14 For the purpose of paragraph 12(3)(c), the President of the Tax Tribunals may recommend to the Scottish Ministers that a member should not be reappointed only if satisfied that—
- (a) the member has failed to comply with—

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- (i) any of the relevant terms and conditions of membership, or
- (ii) any other requirement imposed on the member by or under this Act,
or
- (b) the tribunal concerned no longer requires—
 - (i) a member with the qualifications, experience and training of that member, or
 - (ii) the same number of members for the efficient disposal of its business.

Appointment to position of President

- 15 (1) Sub-paragraph (2) applies where a legal member of the First-tier Tribunal or of the Upper Tribunal becomes by appointment President of the Tax Tribunals.
- (2) The appointment mentioned in sub-paragraph (1) supersedes the earlier appointment as a legal member.

Termination of appointment

- 16 A member of the Tax Tribunals ceases to hold the position to which the member was appointed if the member—
- (a) becomes disqualified from holding the position (see paragraph 7),
 - (b) is removed from the position under paragraph 41, or
 - (c) resigns the position by giving notice in writing to the President of the Tax Tribunals.

Pensions etc.

- 17 (1) The Scottish Ministers may make arrangements as to—
- (a) the payment of pensions, allowances and gratuities to or in respect of members of the Tax Tribunals or former members,
 - (b) contributions or other payment towards provision for such pensions, allowances and gratuities.
- (2) Under sub-paragraph (1), such arrangements may (in particular)—
- (a) include provision relating to payment of compensation for loss of office,
 - (b) make different provision for different types of member or other different purposes.

Oaths

- 18 (1) Each of the members of the Tax Tribunals must take the required oaths in the presence of the President of the Tax Tribunals.
- (2) In this paragraph, “the required oaths” means the oath of allegiance and the judicial oath as set out in the Promissory Oaths Act 1868 (c.72).

Other conditions

- 19 (1) Other than as provided for elsewhere in this Act or under it, the Scottish Ministers may determine the terms and conditions on which the members of the Tax Tribunals hold their positions.

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- (2) Under sub-paragraph (1), a determination may (in particular)—
- (a) include provision for sums to be payable by way of remuneration, allowances and expenses,
 - (b) make different provision for different types of member or other different purposes.