SCHEDULE 2

The Scottish Tax Tribunals (Fitness Assessment Tribunal) Rules 2015

Consideration of recommendation etc.

6.—(1) The fitness assessment tribunal must consider the investigating officer's recommendation and statement of reasons and any written response by the member of the Scottish Tax Tribunals, and determine whether—

(a) the investigation should proceed to a hearing; or

(b) no further procedure is required.

(2) The fitness assessment tribunal must give reasons in writing for its determination.