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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 381**

**The Scottish Tribunals (Eligibility  
for Appointment) Regulations 2015**

**Eligibility for appointment as an ordinary member of the First-tier Tribunal for Scotland  
(tax experience)**

2.—(1) A person is eligible for appointment as an ordinary member of the First-tier Tribunal for Scotland if paragraph (2), (3) or (4) applies to the person.

(2) This paragraph applies to a person who is a member of the Chartered Institute of Taxation.

(3) This paragraph applies to a person who is a member of—

- (a) the Institute of Chartered Accountants of Scotland;
- (b) the Institute of Chartered Accountants in England and Wales;
- (c) the Institute of Chartered Accountants in Ireland;
- (d) the Institute of Certified Public Accountants in Ireland;
- (e) the Association of Chartered Certified Accountants;
- (f) the Chartered Institute of Management Accountants; or
- (g) the Chartered Institute of Public Finance and Accountancy.

(4) Subject to paragraph (5), this paragraph applies to a person who has substantial experience in tax matters and related tax procedures (whether obtained in a business, trade, charity or not-for-profit organisation, or in a profession or in academia).

(5) Paragraph (4) does not apply where a person is a former member of any of the professional bodies listed in paragraphs (2) and (3), if the person has been debarred from the person's professional body or if the person has been subject to any sanction that would have led to such debarment had the person not ceased to belong to the professional body.