

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision as to the composition of the First-tier Tribunal for Scotland when dealing with a case in the Tax Chamber. They also make provision as to the composition of the Upper Tribunal for Scotland when hearing appeals or referrals from the First-tier Tribunal for Scotland Tax Chamber.

These two Tribunals were established by the Tribunals (Scotland) Act 2014. The First-tier Tribunal is divided into chambers according to the subject matter of the case, with the Tax Chamber dealing with devolved tax disputes. Members of the tribunals can be ordinary members, legal members or judicial members according to criteria set out in the Tribunals (Scotland) Act 2014 and regulations made under that Act. This instrument sets out which member or members may hear cases in the two tribunals.