

*These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014*

# **REVENUE SCOTLAND AND TAX POWERS ACT 2014**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### *Schedule 2 – the Scottish Tax Tribunals*

#### **Part 1 – Appointment of members**

#### **Disqualification from office**

315. [Paragraph 7](#) lists positions that would disqualify a person from being President or a member of the Tax Tribunals.