

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

EXPLANATORY NOTES

THE ACT

Schedule 2 – the Scottish Tax Tribunals

Part 2 – Conditions of membership etc.

Appointment to position of President

320. Paragraph 15 provides that the appointment of a legal member of the First-tier or Upper Tribunal as President supersedes the earlier appointment as a legal member.