

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.

Oaths

323. [Paragraph 18](#) sets out that all members of the Tax Tribunals must swear an oath in the presence of the President of the Tax Tribunals