



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 4

### THE SCOTTISH TAX TRIBUNALS

#### CHAPTER 10

##### INTERPRETATION

#### 61 Interpretation

In this Part—

a reference to—

- (a) a legal member of the Tax Tribunals is to a person who is appointed under paragraph 3(1) or 5(1) of schedule 2,
- (b) a judicial member of the Upper Tribunal is to a person who is authorised for the purpose of section 27(2),
- (c) an ordinary member of the First-tier Tribunal is to a person who is appointed under paragraph 2(1) of schedule 2,

the “Lord President” means the Lord President of the Court of Session.