



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 2

ESTABLISHMENT AND LEADERSHIP

Leadership

22 President of the Tax Tribunals

- (1) The Scottish Ministers must appoint a person as President of the Tax Tribunals.
- (2) Before appointing such a person, the Scottish Ministers must consult the Lord President.
- (3) The President of the Tax Tribunals is appointed on such terms and conditions as the Scottish Ministers may determine.

23 Functions of the President of the Tax Tribunals

- (1) The President of the Tax Tribunals is the senior member of the Tax Tribunals.
- (2) The President has the functions exercisable by him or her by or under this Act.

24 Business arrangements

- (1) The President of the Tax Tribunals is responsible for making and maintaining appropriate arrangements for securing the efficient disposal of business in the Tax Tribunals.

Status: This is the original version (as it was originally enacted).

- (2) The President is responsible for ensuring that appropriate arrangements are made and maintained as to the welfare of the members of the tribunals.

25 Temporary President

- (1) If there is a vacancy in the presidency of the Tax Tribunals, the Scottish Ministers may appoint a person as Temporary President during the vacancy.
- (2) Before appointing such a person, the Scottish Ministers must consult the Lord President.
- (3) A person is eligible to be appointed as Temporary President only if the person is—
- (a) a legal member of the Tax Tribunals, or
 - (b) eligible to be appointed as such a member.
- (4) The functions of the President of the Tax Tribunals are exercisable by the Temporary President.
- (5) Except where the context otherwise requires, a reference in or under this Part to the President includes the Temporary President.
- (6) For the purposes of subsection (1) “vacancy” includes where the President of the Tax Tribunals has been suspended under paragraph 37(2) or 38(2) of schedule 2 (by virtue of paragraphs 30(2) and 42 of that schedule).