



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 4

### THE SCOTTISH TAX TRIBUNALS

## CHAPTER 3

### MEMBERSHIP

#### *Membership of Tax Tribunals*

#### **26 Members**

- (1) The First-tier Tribunal is to consist of its ordinary and legal members.
- (2) The Upper Tribunal is to consist of its legal and judicial members.
- (3) The President of the Tax Tribunals is, by virtue of holding that position, a member of both the First-tier Tribunal and the Upper Tribunal.
- (4) Schedule 2 contains the following further provision about members of the Tax Tribunals—
  - (a) Part 1 contains provisions about the eligibility for and appointment to—
    - (i) the position of President of the Tax Tribunals,
    - (ii) ordinary and legal membership of the First-tier Tribunal,
    - (iii) legal membership of the Upper Tribunal,
  - (b) Part 2 contains provision about the terms and conditions on which members of the tribunals hold their positions,
  - (c) Part 3 contains provision about investigation of members' conduct and imposition of disciplinary measures, and
  - (d) Part 4 contains provision about the assessment of members' fitness and removal from position.