



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.

Judicial members

27 Judicial members

- (1) A judge of the Court of Session (including a temporary judge but not the Lord President) is, by reason of holding judicial office, eligible to act as a member of the Upper Tribunal.
- (2) Such a judge may act as a member of the Upper Tribunal only if authorised by the President of the Tax Tribunals to do so.
- (3) An authorisation for the purpose of subsection (2) requires—
 - (a) the Lord President's approval (including as to the judge to be authorised), and
 - (b) the agreement of the judge concerned.
- (4) An authorisation for the purpose of subsection (2) remains in effect until such time as the President of the Tax Tribunals may determine (with the same approval and agreement requirements as are mentioned in subsection (3) applying accordingly).

Status and capacity

28 Status and capacity of members

- (1) A member of either of the Tax Tribunals, whether that membership is as an ordinary or as a legal member, has judicial status and capacity for the purpose mentioned in subsection (3).
- (2) For the avoidance of doubt, a judicial member of the Upper Tribunal has judicial status and capacity for the purpose mentioned in subsection (3) by reason of holding judicial office.
- (3) The purpose referred to in subsections (1) and (2) is the purpose of holding the position and acting as member of the First-tier Tribunal or (as the case may be) the Upper Tribunal.