



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 4

DECISION-MAKING AND COMPOSITION

Decisions by two or more members

32 Voting for decisions

The Scottish Ministers may by regulations make provision for the purposes of sections 29(1) and 30(1) in so far as a matter in a case before the First-tier Tribunal or the Upper Tribunal is to be decided by two or more members of the tribunal, including—

- (a) for a decision to be made unanimously or by majority,
- (b) where a decision is to be made by majority, for the chairing member to have a casting vote in the event of a tie.