



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

33 Chairing members

- (1) Tribunal rules may make provision for determining the question as to who is to be the chairing member where 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.
- (2) Rules making provision as described in subsection (1) may (in particular)—
 - (a) allow the President of the Tax Tribunals to determine the question,
 - (b) specify criteria as against which the question is to be determined (including by reference to type of member or particular expertise).