

**2014 No. 355**

**TRIBUNALS AND INQUIRIES**

**The Scottish Tax Tribunals (Eligibility for Appointment)  
Regulations 2014**

*Made* - - - - - *9th December 2014*

*Laid before the Scottish Parliament* *11th December 2014*

*Coming into force* - - - *1st February 2015*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by paragraphs 2(3) and 9(1)(a) and (b) of schedule 2 to the Revenue Scotland and Tax Powers Act 2014(a).

**Citation, commencement and interpretation**

**1.**—(1) These Regulations may be cited as the Scottish Tax Tribunals (Eligibility for Appointment) Regulations 2014 and come into force on 1st February 2015.

(2) In these Regulations, “the Act” means the Revenue Scotland and Tax Powers Act 2014.

**Eligibility for appointment as ordinary member of the First-tier Tax Tribunal for Scotland**

**2.**—(1) A person is eligible for appointment as an ordinary member of the First-tier Tax Tribunal for Scotland if paragraph (2), (3) or (4) applies.

(2) This paragraph applies to a person who is a member of the Chartered Institute of Taxation.

(3) This paragraph applies to a person who is an accountant who is a member of—

- (a) the Institute of Chartered Accountants of Scotland;
- (b) the Institute of Chartered Accountants in England and Wales;
- (c) the Institute of Chartered Accountants in Ireland;
- (d) the Institute of Certified Public Accountants in Ireland;
- (e) the Association of Chartered Certified Accountants;
- (f) the Chartered Institute of Management Accountants; or
- (g) the Chartered Institute of Public Finance and Accountability.

(4) This paragraph applies to a person who has substantial experience in tax matters and related tax procedures (whether obtained in a business, trade, charity or not-for-profit organisation, or in a profession or in academia).

**Means of calculating 5-year period of legal practice in connection with eligibility for appointment as legal member of the First-tier Tax Tribunal for Scotland**

3.—(1) For the purposes of calculating the 5-year period mentioned paragraph 4(1) of schedule 2 to the Act, the following applies.

(2) The period of 5 years practice need not be continuous.

**Means of calculating 10-year period of legal practice in connection with eligibility for appointment as President of the Tax Tribunals or appointment as legal member of the Upper Tax Tribunal for Scotland**

4.—(1) For the purposes of calculating the 10-year period mentioned paragraphs 1(2) and 6(1) of schedule 2 to the Act, the following applies.

(2) The period of 10 years practice need not be continuous.

*JOHN SWINNEY*  
A member of the Scottish Government

St Andrew's House,  
Edinburgh  
9th December 2014

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations supplement the provisions of schedule 2 to the Revenue Scotland and Tax Powers Act 2014 (“the Act”) in connection with eligibility for appointment to the Scottish Tax Tribunals provided for in Part 4 of the Act. The Scottish Tax Tribunals comprise the First-tier Tax Tribunal for Scotland and the Upper Tax Tribunal for Scotland.

Regulation 2 prescribes criteria for qualifications, experience and training in relation to eligibility for appointment as an ordinary member of the First-tier Tax Tribunal for Scotland.

Regulation 3 provides for the calculation of the 5-year period of legal practice in connection with eligibility for appointment as a legal member of the First-tier Tax Tribunal for Scotland.

Regulation 4 provides for the calculation of the 10-year period of legal practice in connection with eligibility for appointment as President of the Tax Tribunals or appointment as a legal member of the Upper Tax Tribunal for Scotland.

---

© Crown copyright 2014

Printed in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, the Queen’s Printer for Scotland.

£4.25

S2014121015 12/2014 19585

<http://www.legislation.gov.uk/id/ssi/2014/355>

ISBN 978-0-11-102551-2



9 780111 025512