
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 132

**The Scottish Tax Tribunals (Voting
and Offences etc.) Regulations 2015**

Tribunal consisting of two or more members – voting

2.—(1) Where a matter is to be decided by two or more members of the First-tier Tax Tribunal for Scotland or of the Upper Tax Tribunal for Scotland, and the decision of the tribunal is not unanimous, the following provisions apply.

- (2) The decision of the majority of the members is the decision of the tribunal.
- (3) But in the event of a tie the chairing member has a casting vote.