

SCHEDULE

THE FIRST-TIER TRIBUNAL FOR SCOTLAND TAX CHAMBER RULES OF PROCEDURE 2017

PART 2

General Powers and Provisions

Chairing member and voting

19.—(1) Where a matter is to be decided by two or more members of the First-tier Tribunal, the Chamber President must determine the chairing member.

(2) The decision of the First-tier Tribunal on an application must be made by majority with the chairing member having a casting vote.