

## SCHEDULES

### SCHEDULE 8

#### VALUE ADDED TAX TRIBUNALS

##### *The President*

- 2 (1) In paragraph 2 of Schedule 8, in sub-paragraph (2) after the words " Lord Chancellor", there shall be inserted " after consultation with the Lord Advocate".
- (2) After that sub-paragraph there shall be inserted the following sub-paragraph—
- “(3) Subject to paragraph 3 below, the appointment of the President shall be for such term and subject to such conditions as may be determined by the Lord Chancellor, after consultation with the Lord Advocate, and a person who ceases to hold the office of President shall be eligible for re-appointment thereto.”
- 3 (1) In paragraph 3 of Schedule 8, in sub-paragraph (1) after the word "office", in the second place where it occurs, there shall be inserted " (a) " and at the end of the sub-paragraph there shall be added “or
- (b) if sub-paragraph (1A) below applies, on the date on which he attains the age of seventy-five.”.
- (2) After sub-paragraph (1) of that paragraph there shall be inserted the following sub-paragraph—
- “(1A) If the Lord Chancellor, after consultation with the Lord Advocate, considers it desirable in the public interest to do so, he may authorise the President to continue in office after the end of the completed year of service mentioned in subparagraph (1)(a) above.”
- (3) In sub-paragraph (2) of that paragraph after the word " fit" there shall be inserted " and after consultation with the Lord Advocate".
- (4) At the end of sub-paragraph (3) of that paragraph there shall be added the words " after consultation with the Lord Advocate".
- (5) In sub-paragraph (4) of that paragraph for the words "the Treasury may " there shall be substituted " the Lord Chancellor may with the approval of the Treasury".
- (6) In sub-paragraph (5) of that paragraph for the words "the Treasury", where they first occur, there shall be substituted " the Lord Chancellor " and for the words " the Treasury may " there shall be substituted " the Lord Chancellor may with the approval of the Treasury".