Response from ICAS to the Scottish Government consultation

Draft Regulations that prescribe eligibility criteria for appointments to the Scottish Tribunals

9 October 2015
Draft Regulations that prescribe eligibility criteria for appointments to the Scottish Tribunals

About ICAS

1. The Institute of Chartered Accountants of Scotland (“ICAS”) is the oldest professional body of accountants. We represent around 20,000 members who advise and lead businesses. Around half our members are based in Scotland, the other half work in the rest of the UK and in almost 100 countries around the world. Nearly two thirds of our members work in business, whilst a third work in accountancy practices. ICAS is also a public interest body.

Comments regarding eligibility of ordinary members in the tax jurisdiction

2. ICAS welcomes the opportunity to comment on the ‘Draft Regulations that prescribe eligibility criteria for appointments to the Scottish Tribunals’, which were issued by the Scottish Government in July 2015.

3. We note that the draft regulations regarding ordinary members largely mirror those in the current regulations, the Scottish Tax Tribunals (Eligibility for Appointment) Regulations 2014 (SSI 2014/355).

4. The draft regulations also include a new debarment provision so that a person applying on the basis of experience in a professional discipline must not have been debarred from their professional body, as listed in Reg 4(3). This debarment provision (Reg 4(5)) should be extended to include those who have been debarred from the Chartered Institute of Taxation, who are treated as a separate category in Reg 4(2).