

Membership of Tribunal

128. (1) The Tribunal shall consist of the following members who shall be appointed by the Minister:

- (a) a Chairman of the Tribunal and such number of Deputy Chairmen from amongst members of the Judicial and Legal Service; and
- (b) not less than five other members as the Minister deems fit, from among persons who, in the opinion of the Minister have wide knowledge or extensive experience in any field of activities relating to goods and services tax, customs or taxation.

(2) The Chairman, Deputy Chairmen and other members of the Tribunal shall hold office for a term not exceeding three years, after which they shall be eligible to be reappointed upon the expiry of their term of office but shall not be appointed for more than three consecutive terms.

(3) The Minister shall determine the remuneration and other terms and conditions of the appointment of the Chairman, Deputy Chairmen and other members of the Tribunal.