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SCOTTISH STATUTORY INSTRUMENTS

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**2017 No. 107**

**TRIBUNALS AND INQUIRIES**

The First-tier Tribunal for Scotland Tax Chamber and Upper  
Tribunal for Scotland (Composition) Regulations 2017

*Made - - - - 28th March 2017*

*Coming into force 24th April 2017*

THE FIRST-TIER TRIBUNAL FOR SCOTLAND  
TAX CHAMBER AND UPPER TRIBUNAL FOR  
SCOTLAND (COMPOSITION) REGULATIONS 2017

1. Citation, commencement and interpretation
  2. Composition of First-tier Tribunal
  3. Composition of Upper Tribunal hearing appeals or referrals from First-tier Tribunal
- Signature  
Explanatory Note