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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2017 No.**

**TRIBUNALS AND INQUIRIES**

The Upper Tribunal for Scotland (Transfer of Functions  
of the Upper Tax Tribunal for Scotland) Regulations 2017

*Made* - - - - - 2017

*Coming into force* 24th April 2017

THE UPPER TRIBUNAL FOR SCOTLAND  
(TRANSFER OF FUNCTIONS OF THE UPPER TAX  
TRIBUNAL FOR SCOTLAND) REGULATIONS 2017

1. Citation, commencement and interpretation
  2. Transfer of functions of the Upper Tax Tribunal for Scotland to the Upper Tribunal and abolition of Upper Tax Tribunal for Scotland
  3. Transfer of members of the Upper Tax Tribunal for Scotland to the Upper Tribunal
  4. Transitional and savings provisions
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SCHEDULE — Transitional and savings provisions

1. Appeals, applications, referrals and proceedings in progress before the Upper Tax Tribunal for Scotland immediately before 24th April 2017 to transfer to the Upper Tribunal
2. Decisions, directions and orders of the Upper Tax Tribunal for Scotland to continue in force
3. Time limits in respect of appeals, applications, referrals to, and proceedings before, the Upper Tax Tribunal for Scotland to carry over to the Upper Tribunal
4. Unexercised right of appeal to Court of Session, if exercised, remains as an appeal to the Court of Session
5. Savings provision

Explanatory Note