

## **POLICY NOTE**

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

**SSI 2017/xxx**

1. The above instrument was made in exercise of the powers conferred by sections 28(2) and (6) and 79(1), and paragraph 1(1) of schedule 2 of the Tribunals (Scotland) Act 2014 (the 2014 Act).

#### **Policy Objectives**

2. The 2014 Act allows the Scottish Ministers to transfer the functions and members of tribunals listed in schedule 1 to the Scottish Tribunals.

3. These regulations transfer into the Scottish Tribunals the existing functions of the Upper Tax Tribunal for Scotland (Upper Tax Tribunal), in so far as practicable. Upon transfer the Upper Tax Tribunal will be abolished and cases will be heard first in the Upper Tribunal for Scotland (Upper Tribunal).

4. These regulations also set out transitional arrangements for the handling of cases during transfer. Cases in progress on the day of transfer will be continued in the Upper Tribunal with the same members hearing the case, wherever possible.

5. Existing members of the Upper Tax Tribunal will transfer to the Upper Tribunal as long as they meet the relevant eligibility criteria as set out in regulations (SSI 2015/381).

6. Fuller details of the policy objectives relating to the 2014 Act are described in the Policy Memorandum which accompanied the Tribunals Bill. The link below shows the passage of the Bill through Parliament and includes the Policy Memorandum.

<http://www.scottish.parliament.uk/parliamentarybusiness/Bills/62938.aspx>

#### **Consultation**

7. A consultation with interested parties took place between 20 October and 4 December 2016. There were 3 responses to this consultation. The responses are available on the Scottish Government website:

[https://consult.scotland.gov.uk/tribunals-administrative-justice-policy/tribunals-scotland-act-2014-draft-regulations/consult\\_view](https://consult.scotland.gov.uk/tribunals-administrative-justice-policy/tribunals-scotland-act-2014-draft-regulations/consult_view)

#### **Impact Assessments**

8. An equality impact assessment was completed for these regulations and showed that the regulations are intended to apply equally and appear to have no differential effect on the basis of the protected characteristics.

9. The Equality Impact Assessment is available at the link below:

<http://www.gov.scot/Topics/People/Equality/18507/EqualityImpactAssessmentSearch>

10. An equality impact assessment was also completed for the Tribunals (Scotland) Bill – see link below:

<http://www.scotland.gov.uk/Resource/0042/00421637.pdf>

11. A Business and Regulatory Impact Assessment is not required as the instrument has no financial effects on the Scottish Government, local government or on business.

Scottish Government  
Learning and Justice Directorate  
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