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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2017 No.**

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

**Transfer of functions of the Upper Tax Tribunal for Scotland to the Upper Tribunal and  
abolition of Upper Tax Tribunal for Scotland**

2.—(1) The functions of the Upper Tax Tribunal for Scotland are transferred to the Upper Tribunal.

(2) The Upper Tax Tribunal for Scotland is abolished.