
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 184

**The Scottish Tax Tribunals (Time Limits
and Rules of Procedure) Regulations 2015**

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Scottish Tax Tribunals (Time Limits and Rules of Procedure) Regulations 2015 and the Rules contained in Schedules 1 and 2 may be cited, respectively, as—

- (a) the First-tier Tax Tribunal for Scotland Rules of Procedure 2015; and
 - (b) the Upper Tax Tribunal for Scotland Rules of Procedure 2015.
- (2) These Regulations come into force on 1st June 2015.
- (3) In regulations 3 and 4, “RSTPA 2014” means the Revenue Scotland and Tax Powers Act 2014.