
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 105

TRIBUNALS AND INQUIRIES

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

Made - - - - 28th March 2017

Coming into force - - 24th April 2017

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 28(2) and 79(1)(b) and paragraph 1(1) of schedule 2 of the Tribunals (Scotland) Act 2014⁽¹⁾ and all other powers enabling them to do so.

In accordance with section 79(2)(b) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.