
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 105

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

Transfer of members of the Upper Tax Tribunal for Scotland to the Upper Tribunal

3.—(1) Subject to paragraph (2), the members of the Upper Tax Tribunal for Scotland on the coming into force of these Regulations are transferred to and become legal members of the Upper Tribunal.

(2) Members of the Upper Tax Tribunal for Scotland transferred to the Upper Tribunal under paragraph (1) shall (subject to the provisions of the 2014 Act) be legal members of the Upper Tribunal in accordance with terms and conditions to be offered by the Scottish Ministers on transfer, which will supersede any existing terms and conditions of appointment.