Status:	This is	the ori	iginal ve	ersion	(as it was	origi	nally made)	. This
item of	legislat	tion is	currentl	v only	available	in its	original for	mat.

SCOTTISH STATUTORY INSTRUMENTS

2017 No. 106

The First-tier Tribunal for Scotland (Transfer of Functions of the First-tier Tax Tribunal for Scotland) Regulations 2017

Transfer of functions of the First-tier Tax Tribunal for Scotland to the First-tier Tribunal and abolition of First-tier Tax Tribunal for Scotland

- **2.**—(1) The functions of the First-tier Tax Tribunal for Scotland are transferred to the First-tier Tribunal with allocation to the First-tier Tribunal Tax Chamber.
 - (2) The First-tier Tax Tribunal for Scotland is abolished.