
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2017 No.

TRIBUNALS AND INQUIRIES

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

Made - - - - - 2017

Coming into force 24th April 2017

THE FIRST-TIER TRIBUNAL FOR SCOTLAND
(TRANSFER OF FUNCTIONS OF THE FIRST-TIER TAX
TRIBUNAL FOR SCOTLAND) REGULATIONS 2017

1. Citation, commencement and interpretation
2. 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
3. Transfer of members of the First-tier Tax Tribunal for Scotland to the First-tier Tribunal
4. Transitional provisions
Signature

SCHEDULE — Transitional provisions

5. Appeals, applications, referrals and proceedings in progress before the First-tier Tax Tribunal for Scotland immediately before 24th April 2017 to transfer to the First-tier Tribunal
6. Decisions, directions and orders of the First-tier Tax Tribunal for Scotland to continue in force
7. Time limits in respect of appeals, applications, referrals to, and proceedings before, the First-tier Tax Tribunal for Scotland to carry over to the First-tier Tribunal
8. Unexercised right of appeal to Upper Tax Tribunal for Scotland, if exercised, is an appeal to the Upper Tribunal
9. Exercised right of appeal to the Upper Tax Tribunal for Scotland shall be completed by the Upper Tribunal

Explanatory Note