
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2017 No.

The First-tier Tribunal for Scotland Tax Chamber and Upper
Tribunal for Scotland (Composition) Regulations 2017

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the First-tier Tribunal for Scotland Tax Chamber and Upper Tribunal for Scotland (Composition) Regulations 2017 and come into force on 24th April 2017.

(2) In these Regulations—

“the Chamber President” means the Chamber President of the First-tier Tribunal; and

“the First-tier Tribunal” means the First-tier Tribunal for Scotland Tax Chamber.