

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The First-tier Tax Tribunal for Scotland was set up by the Revenue Scotland and Tax Powers Act 2014 to deal with disputes in respect of devolved taxes with appeals to the Upper Tax Tribunal for Scotland.

These Regulations follow the subsequent establishment by the Tribunals (Scotland) Act 2014 of a single, but chambered, First-tier Tribunal for Scotland, with an appeal to a single Upper Tribunal for Scotland.

The functions of the various current tribunals will be integrated into the First-tier Tribunal for Scotland according to the subject-matter of the chambers.

These Regulations make provision for the transfer into the Upper Tribunal for Scotland of the functions and members of the Upper Tax Tribunal for Scotland.