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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2017 No.**

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

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Upper Tribunal for Scotland (Transfer of Functions of the Upper Tax Tribunal for Scotland) Regulations 2017 and come into force on 24th April 2017.

(2) In these Regulations—

the “2014 Act” means the Tribunals (Scotland) Act 2014; and

the “functions of the Upper Tax Tribunal for Scotland” means the functions exercised by the Upper Tax Tribunal for Scotland by virtue of section 21(4) of the Revenue Scotland and Tax Powers Act 2014<sup>(1)</sup>.