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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2017 No.**

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

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the First-tier Tribunal for Scotland (Transfer of Functions of the First-tier 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 First-tier Tax Tribunal for Scotland” means the functions exercised by the First-tier Tax Tribunal for Scotland by virtue of section 21(2) of the Revenue Scotland and Tax Powers Act 2014<sup>(1)</sup>.