
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2017 No.

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

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

2.—(1) The functions of the First-tier Tax Tribunal for Scotland are transferred to the First-tier Tribunal with allocation to the First-tier Tribunal Tax Chamber.

(2) The First-tier Tax Tribunal for Scotland is abolished.