

These draft Regulations supersede the draft Regulations of the same title which were laid before the Scottish Parliament on 3rd February 2017 and published on 6th February 2017 (ISBN 978-0-11-103457-6). They are being issued free of charge to all known recipients of those draft Regulations.

Draft Regulations laid before the Scottish Parliament under section 79(2)(b) of the Tribunals (Scotland) Act 2014, for approval by resolution of the Scottish Parliament.

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2017 No.

TRIBUNALS AND INQUIRIES

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

Made - - - - 2017

Coming into force - - 24th April 2017

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 28(2) and 79(1)(b) and paragraph 1(1) of schedule 2 of the Tribunals (Scotland) Act 2014⁽¹⁾ and all other powers enabling them to do so.

In accordance with section 79(2)(b) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.