
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

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⁽¹⁾.

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.

Transfer of members of the First-tier Tax Tribunal for Scotland to the First-tier Tribunal

3.—(1) Subject to paragraphs (2) and (3), the members of the First-tier Tax Tribunal for Scotland on the coming into force of these Regulations are transferred to and become members of the First-tier Tribunal, with—

(a) legal members of the First-tier Tax Tribunal for Scotland becoming legal members of the First-tier Tribunal; and

(b) ordinary members of the First-tier Tax Tribunal for Scotland becoming ordinary members of the First-tier Tribunal.

(2) Members of the First-tier Tax Tribunal transferred to the First-tier Tribunal under paragraph (1) shall (subject to the provisions of the 2014 Act) be members of the First-tier Tribunal in accordance with terms and conditions to be offered by the Scottish Ministers on transfer, which will supersede any existing terms and conditions of appointment.

(3) Paragraph (1) does not apply to any member of the First-tier Tax Tribunal for Scotland if the member has already been transferred to and is a member of the First-tier Tribunal by virtue of regulations made under section 28(2) of the 2014 Act which were in force prior to these Regulations coming into force.

Transitional provisions

4. The schedule of these Regulations contains transitional provisions.

St Andrew's House,
Edinburgh
Date

Name
Authorised to sign by the Scottish Ministers