
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 184

**The Scottish Tax Tribunals (Time Limits
and Rules of Procedure) Regulations 2015**

Application of Schedules

2.—(1) The Rules in Schedule 1 apply to all proceedings before the First-tier Tax Tribunal for Scotland.

(2) The Rules in Schedule 2 apply to all proceedings before the Upper Tax Tribunal for Scotland.