
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 105

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

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Upper Tribunal for Scotland (Transfer of Functions of the Upper 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 Upper Tax Tribunal for Scotland” means the functions exercised by the Upper Tax Tribunal for Scotland by virtue of section 21(4) of the Revenue Scotland and Tax Powers Act 2014(1).

Transfer of functions of the Upper Tax Tribunal for Scotland to the Upper Tribunal and abolition of Upper Tax Tribunal for Scotland

2.—(1) The functions of the Upper Tax Tribunal for Scotland are transferred to the Upper Tribunal.

(2) The Upper Tax Tribunal for Scotland is abolished.

Transfer of members of the Upper Tax Tribunal for Scotland to the Upper Tribunal

3.—(1) Subject to paragraph (2), the members of the Upper Tax Tribunal for Scotland on the coming into force of these Regulations are transferred to and become legal members of the Upper Tribunal.

(2) Members of the Upper Tax Tribunal for Scotland transferred to the Upper Tribunal under paragraph (1) shall (subject to the provisions of the 2014 Act) be legal members of the Upper 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.

Transitional and savings provisions

4. The schedule of these Regulations contains transitional and savings provisions.

St Andrew’s House,
Edinburgh
28th March 2017

ANNABELLE EWING
Authorised to sign by the Scottish Ministers