
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 105

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

**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.