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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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SCOTTISH STATUTORY INSTRUMENTS

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**2017 No. 106**

The First-tier Tribunal for Scotland (Transfer of Functions  
of the First-tier Tax Tribunal for Scotland) Regulations 2017

St Andrew's House,  
Edinburgh  
28th March 2017

*ANNABELLE EWING*  
Authorised to sign by the Scottish Ministers