
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 106

TRIBUNALS AND INQUIRIES

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

Made - - - - - *28th March 2017*

Coming into force *24th April 2017*

THE FIRST-TIER TRIBUNAL FOR SCOTLAND
(TRANSFER OF FUNCTIONS OF THE FIRST-TIER TAX
TRIBUNAL FOR SCOTLAND) REGULATIONS 2017

1. Citation, commencement and interpretation
 2. 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
 3. Transfer of members of the First-tier Tax Tribunal for Scotland to the First-tier Tribunal
 4. Transitional provisions
- Signature

SCHEDULE Transitional provisions

1. Appeals, applications, referrals and proceedings in progress before the First-tier Tax Tribunal for Scotland immediately before 24th April 2017 to transfer to the First-tier Tribunal
 2. Decisions, directions and orders of the First-tier Tax Tribunal for Scotland to continue in force
 3. Time limits in respect of appeals, applications, referrals to, and proceedings before, the First-tier Tax Tribunal for Scotland to carry over to the First-tier Tribunal
 4. Unexercised right of appeal to Upper Tax Tribunal for Scotland, if exercised, is an appeal to the Upper Tribunal
 5. Exercised right of appeal to the Upper Tax Tribunal for Scotland shall be completed by the Upper Tribunal
- Explanatory Note