

2017 No. 108

TRIBUNALS AND INQUIRIES

**The Tribunals (Scotland) Act 2014 (Ancillary Provisions)
Regulations 2017**

Made - - - - *28th March 2017*

Coming into force - - *24th April 2017*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 80(1) of the Tribunals (Scotland) Act 2014(a) and all other powers enabling them to do so.

In accordance with section 80(2)(a) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

Citation and commencement

1. These Regulations may be cited as the Tribunals (Scotland) Act 2014 (Ancillary Provisions) Regulations 2017 and come into force on 24th April 2017.

Repeal of Part 4 and schedule 2 of the Revenue Scotland and Tax Powers Act 2014

2.—(1) Part 4 and schedule 2 of the Revenue Scotland and Tax Powers Act 2014(b) are repealed.

(2) Section 249 (references to the “tribunal”) of that Act is amended as follows—

- (a) in paragraph (a), after “Tribunal” insert “for Scotland”; and
- (b) in paragraph (b)—
 - (i) for “tribunal rules” substitute “Scottish Tribunal Rules”; and
 - (ii) after “Tribunal” insert “for Scotland”.

Revocation of instruments made under Part 4 and schedule 2 of the Revenue Scotland and Tax Powers Act 2014

3. The instruments specified in the schedule of these Regulations are revoked.

ANNABELLE EWING
Authorised to sign by the Scottish Ministers

St Andrew’s House,
Edinburgh
28th March 2017

(a) 2014 asp 10.
(b) 2014 asp 16.

**SCHEDULE
REVOCATIONS**

Regulation 3

<i>Instruments revoked</i>	<i>References</i>
The Scottish Tax Tribunals (Eligibility for Appointment) Regulations 2014	S.S.I. 2014/355
The Scottish Tax Tribunals (Voting and Offences etc.) Regulations 2015	S.S.I. 2015/132
The Scottish Tax Tribunals (Time Limits and Rules of Procedure) Regulations 2015	S.S.I. 2015/184
The Scottish Tax Tribunals (Conduct and Fitness Assessment Tribunal) Rules 2015	S.S.I. 2015/187

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations repeal Part 4 and schedule 2 of the Revenue Scotland and Tax Powers Act 2014 and revoke 4 instruments that relate to the Scottish Tax Tribunals and that were made under those provisions. These Regulations also amend section 249 of that Act to reflect the establishment of the Scottish Tribunals.

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