Draft Legislation: This is a draft item of legislation. This draft has since been made as a Scottish Statutory Instrument: The First-tier Tribunal for Scotland (Transfer of Functions of the First-tier Tax Tribunal for Scotland) Regulations 2017 No. 106

SCHEDULE

Transitional provisions

Decisions, directions and orders of the First-tier Tax Tribunal for Scotland to continue in force

6. Any decision (whether or not called a decision), direction or order given or made in appeals, applications and referrals to, and proceedings before, the First-tier Tax Tribunal for Scotland which is in force immediately before 24th April 2017 remains in force on and after that date as if it were a decision, direction or order of the First-tier Tribunal.