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SCHEDULE 1

Regulation 4(2)

Transitional and savings provisions

Appeals and proceedings in progress before the Scottish Charity Appeals Panel immediately before 12th January 2018 to transfer to the First-tier Tribunal

1. Any appeal to the Scottish Charity Appeals Panel in progress immediately before 12th January 2018 but not yet determined and any proceedings of the Scottish Charity Appeals Panel in progress immediately before that date shall be transferred to and be completed by the First-tier Tribunal but with so far as possible the same persons hearing and determining the case before the First-tier Tribunal as members of that tribunal as were prior to 12th January 2018 hearing the case as members of the Scottish Charity Appeals Panel.

Decisions, directions and orders of the Scottish Charity Appeals Panel to continue in force

2. Any decision (whether or not called a decision), direction or order given or made in or in respect of a reference or claim to, and proceedings before, the Scottish Charity Appeals Panel which is in force immediately before 12th January 2018 remains in force on and after that date as if it were a decision, direction or order of the First-tier Tribunal.

Time limits in respect of appeals to, and proceedings before, the Scottish Charity Appeals Panel to carry over to the First-tier Tribunal

3. Any time limit which has started to run before 12th January 2018 in respect of appeals to, and proceedings before, the Scottish Charity Appeals Panel (and which has not expired) shall continue to apply where appeals and proceedings are transferred to the First-tier Tribunal.

Unexercised right of appeal to Court of Session, if exercised, is an appeal to the Upper Tribunal

4. Where in respect of a decision of the Scottish Charity Appeals Panel before 12th January 2018, there lies a right of appeal to the Court of Session, which has not been exercised before that date but is still exercisable, any appeal on or after 12th January 2018 shall be to the Upper Tribunal as if the decision had been made by the First-tier Tribunal and the appeal shall be an appeal from the First-tier Tribunal for the purposes of section 46(1) of the 2014 Act.

Exercised right of appeal to the Court of Session shall be completed by the Court of Session

5. Where in respect of a decision of the Scottish Charity Appeals Panel before 12th January 2018, there lies a right of appeal to the Court of Session which has been exercised before that date, the appeal shall not be affected by these Regulations and be completed by the Court of Session.