

## SCHEDULE

Regulation 4

### Transitional and savings provisions

#### **Appeals, applications, referrals and proceedings in progress before the Upper Tax Tribunal for Scotland immediately before 24th April 2017 to transfer to the Upper Tribunal**

1. Any appeal, application and referral to the Upper Tax Tribunal for Scotland in progress immediately before 24th April 2017 but not yet determined and any proceedings of the Upper Tax Tribunal for Scotland in progress immediately before that date shall be transferred to and be completed by the Upper Tribunal as if they were appeals, applications and referrals to the Upper Tribunal or proceedings in the Upper Tribunal but with so far as possible the same persons hearing and determining the case before the Upper Tribunal as members of that tribunal as were prior to 24th April 2017 hearing the case as members of the Upper Tax Tribunal for Scotland.

#### **Decisions, directions and orders of the Upper Tax Tribunal for Scotland to continue in force**

2. Any decision (whether or not called a decision), direction or order given or made in appeals, applications and referrals to, and proceedings before, the Upper 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 Upper Tribunal.

#### **Time limits in respect of appeals, applications, referrals to, and proceedings before, the Upper Tax Tribunal for Scotland to carry over to the Upper Tribunal**

3. Any time limit which has started to run before 24th April 2017 in respect of appeals, applications and referrals to, and proceedings before, the Upper Tax Tribunal for Scotland (and which has not expired) shall continue to apply where appeals, applications, referrals and proceedings are transferred to the Upper Tribunal.

#### **Unexercised right of appeal to Court of Session, if exercised, remains as an appeal to the Court of Session**

4. Where in respect of a decision of the Upper Tax Tribunal for Scotland before 24th April 2017, 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 24th April 2017 shall continue to be to the Court of Session as if the decision had been made by the Upper Tribunal and the appeal shall be an appeal from the Upper Tribunal for the purposes of section 48(1) of the 2014 Act

#### **Savings provision**

5. Where in respect of a decision of the Upper Tax Tribunal for Scotland before 24th April 2017, there lies a right of appeal to the Court of Session which has been exercised before that date, the appeal shall continue as an appeal from the Upper Tribunal to the Court of Session.