

SCHEDULE

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 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.