

## SCHEDULE

### Transitional and savings provisions

#### **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