Draft Legislation: This is a draft item of legislation. This draft has since been made as a Scottish Statutory Instrument: The Upper Tribunal for Scotland (Transfer of Functions of the Upper Tax Tribunal for Scotland) Regulations 2017 No. 105

SCHEDULE

Transitional and savings provisions

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 to the Court of Session.