

## SCHEDULE

### Transitional provisions

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

5. Any appeal, application and referral to the First-tier Tax Tribunal for Scotland in progress immediately before 24th April 2017 but not yet determined and any proceedings of the First-tier Tax Tribunal for Scotland 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 24th April 2017 hearing the case as members of the First-tier Tax Tribunal for Scotland.