

## SCHEDULE

### Transitional provisions

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

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