

## SCHEDULE

### Transitional and savings provisions

#### **Decisions, directions and orders of the Upper Tax Tribunal for Scotland to continue in force**

**2.** Any decision (whether or not called a decision), direction or order given or made in appeals, applications and referrals to, and proceedings before, the Upper Tax Tribunal for Scotland which is in force immediately before 24th April 2017 remains in force on and after that date as if it were a decision, direction or order of the Upper Tribunal.