

SCHEDULE

Regulation 4

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

1. 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.

Decisions, directions and orders of the First-tier 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 First-tier 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 First-tier Tribunal.

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

3. 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.

Unexercised right of appeal to Upper Tax Tribunal for Scotland, if exercised, is an appeal to the Upper Tribunal

4. Where in respect of a decision of the First-tier Tax Tribunal for Scotland before 24th April 2017, there lies a right of appeal to the Upper Tax Tribunal for Scotland, which has not been exercised before that date but is still exercisable, any appeal on or after 24th April 2017 shall be to the Upper Tribunal as if the decision had been made by the First-tier Tribunal and the appeal shall be an appeal from the First-tier Tribunal for the purposes of section 46(1) of the 2014 Act.

Exercised right of appeal to the Upper Tax Tribunal for Scotland shall be completed by the Upper Tribunal

5. Where in respect of a decision of the First-tier Tax Tribunal for Scotland before 24th April 2017, there lies a right of appeal to the Upper Tax Tribunal for Scotland which has been exercised before that date, the appeal shall transfer to and be completed by the Upper Tribunal in accordance with paragraph 1 of the schedule of the Upper Tribunal for Scotland (Transfer of Functions of the Upper Tax Tribunal for Scotland) Regulations 2017(1).