

SCHEDULE

Transitional provisions

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.