**Draft Legislation:** This is a draft item of legislation. This draft has since been made as a Scottish Statutory Instrument: The First-tier Tribunal for Scotland (Transfer of Functions of the Council Tax Reduction Review Panel) Regulations 2023 No. 46

#### SCHEDULE 1

Regulation 5

#### Transitional and saving provisions

## Reviews in progress before a council tax reduction review panel immediately prior to 1 April 2023 to transfer to the First-tier Tribunal

1. Any further review of a determination on an application for council tax reduction by the council tax reduction review panel (in this schedule, "a review") in progress immediately before 1 April 2023 but not yet determined and any proceedings of the council tax reduction review panel in progress immediately before that date is transferred to, and must be completed by, the First-tier Tribunal.

### Decisions, directions and orders of council tax reduction review panel to continue in force

**2.** Any decision (whether or not called a decision), direction or order given or made in, or in respect of a request for a review, a review by, or proceedings before, the council tax reduction review panel which is given or made immediately prior to 1 April 2023 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 reviews by, and proceedings before, the council tax reduction review panel to carry over to the First-tier Tribunal

**3.** Any time limit which has started to run prior to 1 April 2023 in respect of a request for a review, a review by, or proceedings before the council tax reduction review panel (and which has not expired) continues to apply where any request for a review, a review, or proceedings are transferred to the First-tier Tribunal.