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**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

## Transitional and saving provisions

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.