

SCHEDULE 1

Transitional and saving provisions

Preparation of stated case for the purposes of appeal – transitory provision

10. Between 1 April 2023 and 30 September 2023, the function of preparing a stated case (including the provision, if necessary, of a written statement of the reasons for a decision) for the purpose of an appeal to the Lands Valuation Appeal Court may be exercised by—

- (a) the valuation appeal committee constituted under section 29(1) of the 1994 Act which made the decision that a party is seeking to appeal, or
- (b) where the party seeking to appeal has requested that the committee specified in (a) agree to prepare such a stated case and it has within 28 days either declined or not responded to that request, the First-tier Tribunal for Scotland.