**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 Valuation Appeals Committees) Regulations 2023 No. 45

## SCHEDULE 1

## Transitional and saving provisions

## Time limits in respect of appeals and applications, and proceedings before, valuation appeals committees to carry over to the First-tier Tribunal

**14.** Any time limit which has started to run prior to 1 April 2023 in respect of an appeal (including an unexercised right of appeal) or application or proceedings before a valuation appeal committee (and which has not expired) continues to apply where appeals, applications or proceedings are transferred to the First-tier Tribunal.