

SCHEDULE 1

Transitional and saving provisions

Exercised right of appeal to the Court of Session to be completed by the Upper Tribunal

19. Where in respect of a decision of a valuation appeal committee before 1 April 2023, there lies a right of appeal to the Court of Session, which has been exercised before that date but not completed, the appeal and any proceedings in relation to that appeal in progress immediately before that date transfers to and is to be completed by the Upper Tribunal as if the decision had been made by the First-tier Tribunal and it was an appeal to the Upper Tribunal or proceedings in the Upper Tribunal for the purposes of section 46(1) of the 2014 Act.