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

Appeals initiated before transfer – savings provisions

7. Regulation 3 of the 1995 Regulations continues to have effect as it did immediately before 1 April 2023 in respect of any appeal lodged with an assessor before that date, but with any reference in that regulation to "the secretary" treated as if it were a reference to "the First-tier Tribunal".