

## SCHEDULE 1

### Transitional and saving provisions

#### **Appeals initiated before transfer – savings provisions**

**8.** Regulations 6 and 7 of the Valuation Appeal Committee (Procedure in Civil Penalty Appeals) (Scotland) Regulations 2020<sup>(1)</sup> continue to have effect as they did immediately before 1 April 2023 in respect of a notice of appeal made in accordance with regulation 4 of those Regulations before that date, but with any reference to “the secretary” or “the committee” treated as if it were a reference to “the First-tier Tribunal”.

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(1) [S.S.I. 2020/382](#).