

SCHEDULE

Transitional provisions

Exercised right of appeal to the Upper Tax Tribunal for Scotland shall be completed by the Upper Tribunal

5. Where in respect of a decision of the First-tier Tax Tribunal for Scotland before 24th April 2017, there lies a right of appeal to the Upper Tax Tribunal for Scotland which has been exercised before that date, the appeal shall transfer to and be completed by the Upper Tribunal in accordance with paragraph 1 of the schedule of the Upper Tribunal for Scotland (Transfer of Functions of the Upper Tax Tribunal for Scotland) Regulations 2017⁽¹⁾.

(1) [S.S.I. 2017/105](#).