

## SCHEDULE 1

### Transitional and saving provisions

#### **Appeals and applications in progress before a valuation appeal committee immediately prior to 1 April 2023 to transfer to the First-tier Tribunal**

1. Any appeal or application made to a valuation appeal committee, including an application to refer a case to the Lands Tribunal for Scotland, in progress or pending immediately prior to 1 April 2023 but not yet determined and any proceedings before a valuation appeal committee in progress or pending immediately prior to that date is to be transferred to and must be completed by the First-tier Tribunal.