

## SCHEDULE 1

### Transitional and saving provisions

#### **Time limits in respect of appeals and applications, and proceedings before, valuation appeals committees to carry over to the First-tier Tribunal**

**14.** Any time limit which has started to run prior to 1 April 2023 in respect of an appeal (including an unexercised right of appeal) or application or proceedings before a valuation appeal committee (and which has not expired) continues to apply where appeals, applications or proceedings are transferred to the First-tier Tribunal.