

SCHEDULE 1

Transitional and saving provisions

Unexercised right of appeal to the Lands Tribunal for Scotland, if exercised, is an appeal to the Upper Tribunal

20. Where in respect of a decision of a valuation appeal committee before 1 April 2023 not to refer a case to the Lands Tribunal for Scotland for determination by virtue of section 1(3A) of the Lands Tribunal Act 1949⁽¹⁾ there lies a right of appeal to that Tribunal under regulation 6(1) of the 1995 Regulations, which has not been exercised before that date but is still exercisable—

- (a) any such appeal on or after 1 April 2023 is to be to the Upper Tribunal, and
- (b) is to be treated as if the decision had been made by the First-tier Tribunal.

(1) 1949 c. 42. Relevant amendments made by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 12(1), the Local Government and Housing Act 1989 (c. 42), section 145, schedule 6 paragraph 1 and S.I. 2009/1307, paragraph 11.