

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

3. The conditions in this paragraph are that—
 - (a) a notice of appeal was lodged—
 - (i) prior to 1 April 2023,
 - (ii) with an assessor or on the levying authority (as the case may be) in accordance with regulation 10, 22, 23 or 24 of the 1993 Regulations or regulation 3(2) of the 1995 Regulations, and
 - (b) the appeal has not been withdrawn or otherwise disposed of.