

## SCHEDULE 1

### Transitional and saving provisions

#### **Appeals initiated before transfer – savings provisions**

7. Regulation 3 of the 1995 Regulations continues to have effect as it did immediately before 1 April 2023 in respect of any appeal lodged with an assessor before that date, but with any reference in that regulation to “the secretary” treated as if it were a reference to “the First-tier Tribunal”.