

SCHEDULE 1

Transitional and saving provisions

Appeals initiated before transfer – savings provisions

8. Regulations 6 and 7 of the Valuation Appeal Committee (Procedure in Civil Penalty Appeals) (Scotland) Regulations 2020⁽¹⁾ continue to have effect as they did immediately before 1 April 2023 in respect of a notice of appeal made in accordance with regulation 4 of those Regulations before that date, but with any reference to “the secretary” or “the committee” treated as if it were a reference to “the First-tier Tribunal”.

⁽¹⁾ S.S.I. 2020/382.