

SCHEDULE 3

Transitional and Saving Provisions

General

1.—(1) In this Schedule—

“commencement date” means the date on which this Order comes into force;

“enactment” includes subordinate legislation (within the meaning of the Interpretation Act 1978(1));

“HMRC” means Her Majesty’s Revenue and Customs;

“tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.

(2) For the purposes of this Schedule there are “current proceedings” if, before the commencement date—

(a) any party has served notice on an existing tribunal for the purpose of beginning proceedings before the existing tribunal, and

(b) the existing tribunal has not concluded proceedings arising by virtue of that notice.