

SCHEDULE

Transitional and savings provisions

Time limits in respect of appeals, applications, referrals to, and proceedings before, the Upper Tax Tribunal for Scotland to carry over to the Upper Tribunal

3. Any time limit which has started to run before 24th April 2017 in respect of appeals, applications and referrals to, and proceedings before, the Upper Tax Tribunal for Scotland (and which has not expired) shall continue to apply where appeals, applications, referrals and proceedings are transferred to the Upper Tribunal.