

SCHEDULE 1

Transitional and saving provisions

Unexercised right of appeal to the Lands Valuation Appeal Court, if exercised, remains as an appeal to the Lands Valuation Appeal Court

15. Where in respect of a decision of a valuation appeal committee before 1 April 2023 there lies a right of appeal to the Lands Valuation Appeal Court which has not been exercised before that date but is still exercisable, any appeal on or after 1 April 2023 is to be to the Lands Valuation Appeal Court but, subject to paragraph 17, is to be treated as if the decision had been made by the First-tier Tribunal.