

*These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014*

# **REVENUE SCOTLAND AND TAX POWERS ACT 2014**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 4 – the Scottish Tax Tribunals**

#### *Chapter 5 — Appeal of Decisions*

#### **Appeal from Upper Tribunal**

#### *Section 36 – Appeal from the Upper Tribunal*

50. This section provides for an appeal from the Upper Tribunal to the Court of Session. Such an appeal may only be made on a point of law and requires the permission of the Upper Tribunal or the Court of Session. Subsection (5) lists the provisions where decisions of the Upper Tribunal are final and cannot be appealed.