

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

EXPLANATORY NOTES

THE ACT

Part 4 – the Scottish Tax Tribunals

Chapter 6 — Special Jurisdiction

Section 44 – Meaning of judicial review

58. This section defines what is meant by references to a petition to the Court of Session for a judicial review and to references to the exercise of the Court of Session's judicial review function.