



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 4

### THE SCOTTISH TAX TRIBUNALS

## CHAPTER 5

### APPEAL OF DECISIONS

#### *Appeal from First-tier Tribunal*

#### **34 Appeal from the First-tier Tribunal**

- (1) A decision of the First-tier Tribunal in any matter in a case before the tribunal may be appealed to the Upper Tribunal.
- (2) An appeal under this section is to be made—
  - (a) by a party in the case,
  - (b) on a point of law only.
- (3) An appeal under this section requires the permission of—
  - (a) the First-tier Tribunal, or
  - (b) if the First-tier Tribunal refuses its permission, the Upper Tribunal.
- (4) Such permission may be given in relation to an appeal under this section only if the First-tier Tribunal or (as the case may be) the Upper Tribunal is satisfied that there are arguable grounds for the appeal.
- (5) This section is subject to section 39(2) and to sections 131(4), 147(6), 154(5) and 243(5).