



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 5

APPEAL OF DECISIONS

Appeal from Upper Tribunal

36 Appeal from the Upper Tribunal

- (1) A decision of the Upper Tribunal in any matter in a case before the tribunal may be appealed to the Court of Session (sitting as the Court of Exchequer).
- (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 Upper Tribunal, or
 - (b) if the Upper Tribunal refuses its permission, the Court of Session.
- (4) Such permission may be given in relation to an appeal under this section only if the Upper Tribunal or (as the case may be) the Court of Session 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).