



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

37 Disposal of an appeal under section 36

- (1) In an appeal under section 36, the Court of Session may uphold or quash the decision on the point of law in question.
- (2) If the Court quashes the decision, it may—
 - (a) re-make the decision,
 - (b) remit the case to the Upper Tribunal, or
 - (c) make such other order as the Court considers appropriate.
- (3) In re-making the decision, the Court may—
 - (a) do anything that the Upper Tribunal could do if re-making the decision,
 - (b) reach such findings in fact as the Court considers appropriate.
- (4) In remitting the case, the Court may give directions for the Upper Tribunal's reconsideration of the case.
- (5) Such directions may relate to—
 - (a) issues of law or fact (including the Court's opinion on any relevant point),
 - (b) procedural issues (including as to the member to be chosen to reconsider the case).