



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## <sup>F1</sup>PART 4

### THE SCOTTISH TAX TRIBUNALS

#### CHAPTER 5

##### APPEAL OF DECISIONS

##### *<sup>F1</sup>Appeal from Upper Tribunal*

#### Textual Amendments

- <sup>F1</sup> Pt. 4 repealed (24.4.2017) by [The Tribunals \(Scotland\) Act 2014 \(Ancillary Provisions\) Regulations 2017 \(S.S.I. 2017/108\)](#), regs. 1, 2(1)

<sup>F1</sup>**36**     **Appeal from the Upper Tribunal**

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<sup>F1</sup>**37**     **Disposal of an appeal under section 36**

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<sup>F1</sup>**38**     **Procedure on second appeal**

.....

**Changes to legislation:**

Revenue Scotland and Tax Powers Act 2014, Cross Heading: Appeal from Upper Tribunal is up to date with all changes known to be in force on or before 04 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)