

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 5 — Appeal of Decisions

Appeal from Upper Tribunal

Section 37 – Disposal of an appeal under section 36

51. This section provides for the Court of Session’s consideration of an appeal from the Upper Tribunal. When reaching a decision, the Court of Session may uphold or quash the decision of the Upper Tribunal, and if it quashes it, it may remake the decision or remit the case back to the Upper Tribunal with any directions the Court of Session sees fit.