

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 6 — Special Jurisdiction

Section 41 – Procedural steps where petition remitted

55. This section brings the Act into line with the corresponding provisions of the Courts Reform (Scotland) Act 2014 in respect of circumstances where the Court of Session remits a petition for judicial review to the Upper Tribunal. The effect in such cases is that the Upper Tribunal will have the same powers as the Court of Session would have had.