



# Revenue Scotland and Tax Powers Act 2014

## 2014 asp 16

### PART 11

#### REVIEWS AND APPEALS

### CHAPTER 4

#### SUPPLEMENTARY

#### 249 References to the “tribunal”

In this Part “the tribunal” means—

- (a) the First-tier Tribunal [<sup>F1</sup>for Scotland] ,
- (b) where determined by or under [<sup>F2</sup>Scottish Tribunal Rules] , the Upper Tribunal [<sup>F3</sup>for Scotland] .

#### Textual Amendments

- F1** Words in s. 249(a) inserted (24.4.2017) by [The Tribunals \(Scotland\) Act 2014 \(Ancillary Provisions\) Regulations 2017 \(S.S.I. 2017/108\)](#), regs. 1, **2(2)(a)**
- F2** Words in s. 249(b) substituted (24.4.2017) by [The Tribunals \(Scotland\) Act 2014 \(Ancillary Provisions\) Regulations 2017 \(S.S.I. 2017/108\)](#), regs. 1, **2(2)(b)(i)**
- F3** Words in s. 249(b) inserted (24.4.2017) by [The Tribunals \(Scotland\) Act 2014 \(Ancillary Provisions\) Regulations 2017 \(S.S.I. 2017/108\)](#), regs. 1, **2(2)(b)(ii)**

#### Commencement Information

- I1** S. 249 in force at 7.11.2014 for specified purposes by [S.S.I. 2014/278](#), art. 2, **sch.**
- I2** S. 249 in force at 1.4.2015 in so far as not already in force by [S.S.I. 2015/110](#), **art. 2(1)**

**Changes to legislation:**

Revenue Scotland and Tax Powers Act 2014, Section 249 is up to date with all changes known to be in force on or before 14 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\(3\)](#)