



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 6

SPECIAL JURISDICTION

41 Procedural steps where petition remitted

- (1) This section applies where the Court of Session remits a petition for judicial review under section 40(2).
- (2) It is for the Upper Tribunal to determine—
 - (a) whether the petition has been made timeously, and
 - (b) whether to grant permission for the petition to proceed under section 27B of the Court of Session Act 1988 (“the 1988 Act”) (requirement for permission).
- (3) Accordingly—
 - (a) the Upper Tribunal has the same powers in relation to the petition as the Court of Session would have had in relation to it under sections 27A to 27C of the 1988 Act,
 - (b) sections 27C and 27D of that Act apply in relation to a decision of the Upper Tribunal under section 27B(1) of that Act as they apply in relation to such a decision of the Court of Session.
- (4) The references in section 27C(3) and (4) of the 1988 Act (oral hearings where permission refused) to a different Lord Ordinary from the one who refused or granted permission are to be read as references to different members of the Tribunal from those of whom it was composed when it refused or granted permission.