



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 6

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 4

REVENUE SCOTLAND ENQUIRIES

Referral during enquiry

92 “Appropriate tribunal”

- (1) Where the question to be referred under section 88 is of the market value of any land, the appropriate tribunal is the Lands Tribunal for Scotland.
- (2) In any other case a referral under section 88 is to be made to—
 - (a) the First-tier Tribunal,
 - (b) where determined by or under tribunal rules, the Upper Tribunal, or
 - (c) any other court or tribunal specified by the Scottish Ministers by order.
- (3) References to the “appropriate tribunal” in sections 88 and 90 are to be read accordingly.