

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 4 – the Scottish Tax Tribunals**

#### *Chapter 5 — Appeal of Decisions*

#### **Appeal from First-tier Tribunal**

#### *Section 35 – Disposal of an appeal under section 34*

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