



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 4

### THE SCOTTISH TAX TRIBUNALS

## CHAPTER 5

### APPEAL OF DECISIONS

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

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

- (1) A decision of the First-tier Tribunal in any matter in a case before the tribunal may be appealed to the Upper Tribunal.
- (2) An appeal under this section is to be made—
  - (a) by a party in the case,
  - (b) on a point of law only.
- (3) An appeal under this section requires the permission of—
  - (a) the First-tier Tribunal, or
  - (b) if the First-tier Tribunal refuses its permission, the Upper Tribunal.
- (4) Such permission may be given in relation to an appeal under this section only if the First-tier Tribunal or (as the case may be) the Upper Tribunal is satisfied that there are arguable grounds for the appeal.
- (5) This section is subject to section 39(2) and to sections 131(4), 147(6), 154(5) and 243(5).

**35 Disposal of an appeal under section 34**

- (1) In an appeal under section 34, the Upper Tribunal may uphold or quash the decision on the point of law in question.
- (2) If the Upper Tribunal quashes the decision, it may—
  - (a) re-make the decision,
  - (b) remit the case to the First-tier Tribunal, or
  - (c) make such other order as the Upper Tribunal considers appropriate.
- (3) In re-making the decision, the Upper Tribunal may—
  - (a) do anything that the First-tier Tribunal could do if re-making the decision,
  - (b) reach such findings in fact as the Upper Tribunal considers appropriate.
- (4) In remitting the case, the Upper Tribunal may give directions for the First-tier Tribunal's reconsideration of the case.
- (5) Such directions may relate to—
  - (a) issues of law or fact (including the Upper Tribunal's opinion on any relevant point),
  - (b) procedural issues (including as to the members to be chosen to reconsider the case).