
Status: Point in time view as at 01/04/2015.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Further provision on permission to appeal is up to date with all changes known to be in force on or before 17 July 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. (See end of Document for details)



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 5

APPEAL OF DECISIONS

Further provision on permission to appeal

39 Process for permission

- (1) The Scottish Ministers may by regulations specify a time limit within which the permission required by section 34(3) or 36(3) must be sought.
- (2) A refusal to give the permission required by section 34(3) or 36(3) is not appealable under section 34 or 36.

Commencement Information

- | | |
|-----------|---|
| I1 | S. 39(1) in force at 7.11.2014 for specified purposes by S.S.I. 2014/278, art. 2, sch. |
| I2 | S. 39(1) in force at 1.4.2015 in so far as not already in force by S.S.I. 2015/110, art. 2(1) |
| I3 | S. 39(2) in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1) |

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