



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 5

APPEAL OF DECISIONS

Appeal from Upper Tribunal

38 Procedure on second appeal

- (1) Section 36(4) is subject to subsections (3) and (4) as regards a second appeal.
- (2) Section 37 is subject to subsections (5) and (6) as regards a second appeal.
- (3) For the purpose of subsection (1), the Upper Tribunal or (as the case may be) the Court of Session may not give its permission to the making of a second appeal unless also satisfied that subsection (4) applies.
- (4) This subsection applies where, in relation to the matter in question—
 - (a) a second appeal would raise an important point of principle or practice, or
 - (b) there is some other compelling reason for allowing a second appeal to proceed.
- (5) For the purpose of subsection (2), subsections (2)(b) and (3)(a) of section 37 have effect in relation to a second appeal as if the references in them to the Upper Tribunal include, as alternative references, references to the First-tier Tribunal.
- (6) Where, in exercising the choice arising by virtue of subsection (5) (and instead of re-making the decision in question), the Court of Session remits the case to the Upper Tribunal rather than the First-tier Tribunal—
 - (a) the Upper Tribunal, instead of reconsidering the case itself, may remit the case to the First-tier Tribunal,

Status: This is the original version (as it was originally enacted).

- (b) if the Upper Tribunal does so, it must send to the First-tier Tribunal any directions accompanying the Court's remittal of the case to the Upper Tribunal.
- (7) In this section “second appeal” means appeal under section 36 against a decision in an appeal under section 34.