



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 6

SPECIAL JURISDICTION

43 Additional matters

- (1) Where a petition is remitted to the Upper Tribunal under section 40, any order made or step taken by the Court of Session in relation to the petition is to be treated as if made or taken by the tribunal (except the order by which the petition is so remitted (or an associated step)).
- (2) Tribunal rules may make further provision with respect to the exercise by the Upper Tribunal of its functions under this Chapter.