



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## <sup>F1</sup>PART 4

### THE SCOTTISH TAX TRIBUNALS

## CHAPTER 5

### APPEAL OF DECISIONS

#### Textual Amendments

- <sup>F1</sup> Pt. 4 repealed (24.4.2017) by [The Tribunals \(Scotland\) Act 2014 \(Ancillary Provisions\) Regulations 2017 \(S.S.I. 2017/108\)](#), regs. 1, 2(1)

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

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

.....

<sup>F1</sup>**35**      **Disposal of an appeal under section 34**

.....

#### *<sup>F1</sup>Appeal from Upper Tribunal*

<sup>F1</sup>**36**      **Appeal from the Upper Tribunal**

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**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, CHAPTER 5 is up to date with all changes known to be in force on or before 28 May 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) [View outstanding changes](#)

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**<sup>F1</sup>37 Disposal of an appeal under section 36**

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**<sup>F1</sup>38 Procedure on second appeal**

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*Further provision on permission to appeal*

**39 Process for permission**

.....

**Changes to legislation:**

Revenue Scotland and Tax Powers Act 2014, CHAPTER 5 is up to date with all changes known to be in force on or before 28 May 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.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)