



Income Tax Act 2007

2007 CHAPTER 3

PART 13

TAX AVOIDANCE

CHAPTER 1

TRANSACTIONS IN SECURITIES

Appeals

708 Cases before High Court or Court of Session

- (1) The High Court or in Scotland the Court of Session must hear and determine any question of law arising on a case transmitted to the Court under section 707(5).
- (2) The Court may—
 - (a) affirm, reverse or amend the determination in respect of which the case has been stated,
 - (b) remit the matter to the tribunal with the Court's opinion on it, or
 - (c) make such other order about the matter as it considers appropriate.
- (3) The Court may send the case back for amendment.
- (4) A case sent back for amendment must be amended accordingly, and judgment must be delivered after it has been amended.