



Income Tax Act 2007

2007 CHAPTER 3

PART 13 U.K.

TAX AVOIDANCE

CHAPTER 1 U.K.

TRANSACTIONS IN SECURITIES

Appeals

710 Appeals from High Court or Court of Session U.K.

- (1) In the case of a decision under section 708 of the High Court, an appeal lies to the Court of Appeal and from there to the Supreme Court.
- (2) But that is subject to subsection (3) and to Part 2 of the Administration of Justice Act 1969 (c. 58) (appeal from High Court to Supreme Court).
- (3) No appeal lies to the Supreme Court from the Court of Appeal except with the leave of the Court of Appeal or the Supreme Court.
- (4) In the case of a decision under section 708 of the Court of Session, an appeal lies to the Supreme Court.

Status:

Point in time view as at 06/04/2007. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 710.