

*These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014*

# **REVENUE SCOTLAND AND TAX POWERS ACT 2014**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 11 – Reviews and Appeals**

##### *Chapter 2 — Reviews*

#### **Review of appealable decisions**

##### *Section 235 – Notice of review*

274. This section provides for giving notice of review. Someone who wishes to ask Revenue Scotland to review a decision must do so within 30 days of the specified date (which generally will be the date of being told about that decision). The notice to Revenue Scotland must state the grounds of the review.