



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 11

### REVIEWS AND APPEALS

#### CHAPTER 2

##### REVIEWS

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

#### **238 Nature of review etc.**

- (1) This section applies if Revenue Scotland is required by section 237 to review the matter in question.
- (2) The nature and extent of the review are to be such as appear appropriate to Revenue Scotland in the circumstances.
- (3) For the purpose of subsection (2), Revenue Scotland must, in particular, have regard to steps taken before the beginning of the review—
  - (a) by Revenue Scotland in deciding the matter in question, and
  - (b) by any person in seeking to resolve disagreement about the matter in question.
- (4) The review must take account of any representations made by the appellant at a stage which gives Revenue Scotland a reasonable opportunity to consider them.
- (5) The review may conclude that Revenue Scotland's view of the matter in question is to be—
  - (a) upheld,
  - (b) varied, or
  - (c) cancelled.