



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 11

REVIEWS AND APPEALS

CHAPTER 2

REVIEWS

Review of appealable decisions

239 Notification of conclusions of review

- (1) Revenue Scotland must notify the appellant of the conclusions of the review and its reasoning within—
 - (a) the period of 45 days beginning with the relevant day, or
 - (b) such other period as may be agreed.
- (2) In subsection (1) “relevant day” means the day when Revenue Scotland notified the appellant of Revenue Scotland's view of the matter in question.
- (3) Where Revenue Scotland is required to undertake a review but does not give notice of the conclusions within the period specified in subsection (1), the review is treated as having concluded that Revenue Scotland's view of the matter in question (see section 237(1)) is upheld.
- (4) If subsection (3) applies, Revenue Scotland must notify the appellant of the conclusions which the review is treated as having reached.

Commencement Information

II S. 239 in force at 16.2.2015 for specified purposes by S.S.I. 2015/18, art. 2, sch. 1

Status:

Point in time view as at 16/02/2015. This version of this provision has been superseded.

Changes to legislation:

Revenue Scotland and Tax Powers Act 2014, Section 239 is up to date with all changes known to be in force on or before 30 October 2023. 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.