



# 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.