



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 11

REVIEWS AND APPEALS

CHAPTER 3

APPEALS

242 Notice of appeal

- (1) Notice of appeal must be given—
 - (a) within 30 days of the specified date,
 - (b) to the tribunal.
- (2) In subsection (1) “specified date” means—
 - (a) in a case to which section 241(3) applies—
 - (i) the date the appellant was given notice that the enquiry was completed, or
 - (ii) no such notice having been given, the date the enquiry is completed by virtue of section 93(1)(b),
 - (b) where the appellant does not request a review under section 234, the date on which the appellant was notified of the appealable decision,
 - (c) where the appellant requests such a review, the date on which the conclusions of review are notified to the appellant under section 239,
 - (d) where, following a review under section 237, the appellant and Revenue Scotland entered into mediation, the date either Revenue Scotland or the appellant gave notice of withdrawal from mediation,
 - (e) where the appellant and Revenue Scotland entered into a settlement agreement but the appellant withdrew from the agreement, the date of that withdrawal.
- (3) The notice of appeal must specify the grounds of appeal.