



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 11

REVIEWS AND APPEALS

CHAPTER 4

SUPPLEMENTARY

245 Reviews and appeals not to postpone recovery of tax

- (1) Where there is a review or appeal under this Part, any tax charged or penalty or interest imposed remains due and payable as if there had been no review or appeal.
- (2) The Scottish Ministers may by regulations make provision for the postponement of any such tax, penalty or interest pending reviews or appeals, including provision—
 - (a) for applications by appellants to Revenue Scotland for postponement of amounts of tax, penalty and interest,
 - (b) for the effect of any determination by Revenue Scotland on such applications,
 - (c) for agreements between appellants and Revenue Scotland as to postponement of amounts of tax, penalty and interest,
 - (d) for applications to the tribunal for such postponement,
 - (e) for appeals in relation to such determinations by Revenue Scotland and decisions by the tribunal on such applications.
- (3) Regulations under subsection (2) may modify any enactment (including this Act).
- (4) Subsection (1) is subject to sections 79(1) and 203(1) and to paragraph 8(1) of schedule 3.

Commencement Information

II S. 245 in force at 7.11.2014 for specified purposes by S.S.I. 2014/278, art. 2, sch.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 245 is up to date with all changes known to be in force on or before 14 April 2024. 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. (See end of Document for details) [View outstanding changes](#)

I2 S. 245 in force at 1.4.2015 in so far as not already in force by [S.S.I. 2015/110](#), **art. 2(1)**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)