



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 6

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 4

REVENUE SCOTLAND ENQUIRIES

Referral during enquiry

88 Referral of questions to appropriate tribunal during enquiry

- (1) At any time when an enquiry is in progress into a tax return any question arising in connection with the subject-matter of the return may be referred to the appropriate tribunal for determination.
- (2) Notice of the referral must be given to the appropriate tribunal jointly by the relevant person and a designated officer.
- (3) More than one notice of referral may be given under this section in relation to an enquiry.

89 Withdrawal of notice of referral

A designated officer or the relevant person may withdraw a notice of referral under section 88.

90 Effect of referral on enquiry

- (1) While proceedings on a referral under section 88 are in progress in relation to an enquiry—
 - (a) no closure notice may be given in relation to the enquiry, and

Status: This is the original version (as it was originally enacted).

- (b) no application may be made for a direction to give a closure notice.
- (2) Proceedings on a referral are “in progress” where—
 - (a) notice of referral has been given and has not been withdrawn, and
 - (b) the question referred has not been finally determined.
- (3) A question referred has been “finally determined” when—
 - (a) it has been determined by the appropriate tribunal, and
 - (b) there is no further possibility of the determination being varied or set aside (disregarding any power to grant permission to appeal out of time).

91 Effect of determination

- (1) A determination under section 88 is binding on the parties to the referral in the same way, and to the same extent, as a decision on a preliminary plea in an appeal.
- (2) The designated officer conducting the enquiry must take the determination into account—
 - (a) in reaching conclusions on the enquiry, and
 - (b) in the formulation of any amendments of the tax return that may be required to give effect to those conclusions.
- (3) The question determined may not be reopened on an appeal, except to the extent that it could be reopened if it had been determined as a preliminary plea in that appeal.

92 “Appropriate tribunal”

- (1) Where the question to be referred under section 88 is of the market value of any land, the appropriate tribunal is the Lands Tribunal for Scotland.
- (2) In any other case a referral under section 88 is to be made to—
 - (a) the First-tier Tribunal,
 - (b) where determined by or under tribunal rules, the Upper Tribunal, or
 - (c) any other court or tribunal specified by the Scottish Ministers by order.
- (3) References to the “appropriate tribunal” in sections 88 and 90 are to be read accordingly.