

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 11 – Reviews and Appeals

Chapter 1 — Introductory

Appealable decisions

Section 233 – Appealable decisions

272. This section sets out the types of decision by Revenue Scotland which can be reviewed and appealed, and types of decision which cannot. It also provides that the Scottish Ministers may, by order, add, change or remove a type of decision from the lists in subsections (1) and (4).