

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 11 – Reviews and Appeals**

##### *Chapter 1 — Introductory*

#### **Overview**

##### *Section 232 – Overview*

271. This section sets out an overview of the provisions of this Part of the Act relating to the review and appeal of certain decisions of Revenue Scotland.

#### **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).