

*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 2 — Reviews*

#### **Review of appealable decisions**

##### *Section 236 – Late notice of review*

275. This section provides the rules for a review requested outside the time limits. Notice of review may be given after the time limit if Revenue Scotland agrees or where the tribunal gives permission for the late notice. Subsection (3) requires Revenue Scotland to agree to the notice of review being given outside the time limit if Revenue Scotland agrees that there was a reasonable excuse for the notice of review being late and that there had been no unreasonable delay to the issue of the request. Subsection (4) requires Revenue Scotland to notify the appellant of its decision about whether to agree to the request.