

# REVENUE SCOTLAND AND TAX POWERS ACT 2014

---

## EXPLANATORY NOTES

### THE ACT

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

##### *Chapter 2 — Reviews*

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

##### *Section 234 – Right to request review*

273. This section provides a right to a taxpayer to request that Revenue Scotland should review a decision. It states that no steps of a review will be undertaken until the end of any existing enquiry process. In certain listed circumstances, review is incompetent.

##### *Section 235 – Notice of review*

274. This section provides for giving notice of review. Someone who wishes to ask Revenue Scotland to review a decision must do so within 30 days of the specified date (which generally will be the date of being told about that decision). The notice to Revenue Scotland must state the grounds of the review.

##### *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.

##### *Section 237 – Duty of Revenue Scotland to carry out review*

276. This section sets out the duties of Revenue Scotland to initiate a review by giving the appellant notice within 30 days, or within a reasonable period where 30 days is insufficient, of its view on the matter in question. Subsection (2) disapplies subsection (1) if the appellant has already given a notice of review in relation to the same matter or if Revenue Scotland has concluded a review of the matter already.

##### *Section 238 – Nature of review etc.*

277. This section provides for the carrying out of reviews by Revenue Scotland. Revenue Scotland will take into account any steps taken before in deciding the matter in question,

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

and any evidence provided by the taxpayer at a reasonable stage. The review may determine that Revenue Scotland's view of the matter in question is upheld, varied or cancelled.

***Section 239 – Notification of conclusions of review***

278. This section requires Revenue Scotland to notify the appellant of the result of the review within 45 days (or within another agreed period) of the appellant being notified under section 202 of Revenue Scotland's view on the matter in question. Subsection (3) provides that, where Revenue Scotland does not give notice of its conclusion about the review within the required time period, the review is treated as having concluded that Revenue Scotland's view (given under section 237) is upheld. Subsection (4) provides that in such circumstances, Revenue Scotland must notify the appellant of the conclusions which the review is treated as having reached.

***Section 240 – Effect of conclusions of review***

279. This section sets out that the conclusion of the review has the effect of a settlement agreement unless the taxpayer enters into mediation with Revenue Scotland or gives notice of appeal to the tribunal.