

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 11 – Reviews and Appeals

Chapter 3 — Appeals

Section 241 – Right of appeal

280. This section provides a right of appeal to the tribunal, and states that an appellant may not appeal to the tribunal if a review is ongoing, an enquiry is in progress, or the appellant has entered into a settlement agreement with Revenue Scotland.

Section 242 – Notice of appeal

281. This section sets out the way in which an appeal can be raised. An appellant must give notice to the tribunal within 30 days of the completion of an enquiry, of being notified of the decision they wish to appeal, of the conclusion of a review, of a decision to withdraw from mediation, or of a decision to withdraw from a settlement agreement.

Section 243 – Late notice of appeal

282. This section applies where no notice of appeal has been given before the relevant time limit. Notice of appeal may be given after the time limit if Revenue Scotland agrees or where the tribunal may give permission for the late notice (a decision to refuse permission not being itself appealable). Subsection (3) requires Revenue Scotland to agree to the notice of appeal being given outside the time limit if Revenue Scotland agrees that there was a reasonable excuse for the notice of appeal 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 244 – Disposal of appeal

283. This section provides that the tribunal should determine in an appeal whether Revenue Scotland's view of the matter being appealed should be upheld, varied, or cancelled. Part 4 of the Act contains further provision about appeals to the tribunal, and about appeals from the tribunal to the Court of Session.