



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 11

REVIEWS AND APPEALS

CHAPTER 1

INTRODUCTORY

Overview

232 Overview

This Part makes provision about the review and appeal of certain decisions of Revenue Scotland including—

- (a) which decisions are, and which are not, reviewable and appealable,
- (b) the taxpayer's right to have decisions reviewed and the nature and conduct of those reviews,
- (c) the option of mediation following a review that doesn't settle the matter in question,
- (d) the taxpayer's right to appeal decisions to the tribunal, whether following review or otherwise, and
- (e) settling tax disputes by agreement and other supplementary matters.

Commencement Information

II S. 232 in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, CHAPTER 1 is up to date with all changes known to be in force on or before 13 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Appealable decisions

233 Appealable decisions

- (1) The following decisions of Revenue Scotland are appealable decisions—
- (a) a decision under section 66 to make adjustments to counteract a tax advantage,
 - (b) a decision in relation to the registration of any person in relation to any taxable activity,
 - (c) a decision which affects whether a person is chargeable to tax,
 - (d) a decision which affects the amount of tax to which a person is chargeable,
 - (e) a decision which affects the amount of tax a person is required to pay,
 - (f) a decision which affects the date by which any amount by way of tax, penalty or interest must be paid,
 - (g) a decision in relation to a penalty under the following provisions—
 - (i) section 76,
 - (ii) section 112,
 - (iii) section 151,
 - (iv) Part 8,
 - (v) section 231,
 - (vi) paragraph 5 of schedule 3,
 - (h) subject to subsection (2), a decision in relation to the giving of an information notice or in relation to the use of any of the other investigatory powers in Part 7,
 - (i) subject to subsection (3), a decision in relation to the giving of a notice under section 228.
- (2) See section 152 for decisions in relation to the giving of information notices that are not appealable or are appealable only on certain grounds and in certain circumstances.
- (3) See section 229 for the grounds on which decisions in relation to the giving of notices under section 228 are appealable.
- (4) The following decisions of Revenue Scotland are not appealable decisions—
- (a) the giving of a notice under section 68,
 - (b) the making of a Revenue Scotland determination,
 - (c) a decision to give a notice of enquiry under section 85 or paragraph 13 of schedule 3.
- (5) The decisions mentioned in subsection (1) are appealable whether they are decisions under this Act or any other enactment.
- (6) The Scottish Ministers may by order modify subsection (1) or (4) to—
- (a) add a decision to either subsection,
 - (b) vary the description of a decision,
 - (c) remove a decision from either subsection.

Commencement Information

I2 S. 233 in force at 16.2.2015 for specified purposes by S.S.I. 2015/18, art. 2, sch. 1

I3 S. 233 in force at 1.4.2015 in so far as not already in force by S.S.I. 2015/110, art. 2(1)

Changes to legislation:

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[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)