



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 11

REVIEWS AND APPEALS

CHAPTER 1

INTRODUCTORY

Overview

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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.

Appealable decisions

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- (1) The following decisions of Revenue Scotland are appealable decisions—
 - (a) a decision under section 66 to make adjustments to counteract a tax advantage,

Status: This is the original version (as it was originally enacted).

- (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.