



# 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, Section 232 is up to date with all changes known to be in force on or before 14 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.

[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\(3\)](#)