



# 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.