



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 11

REVIEWS AND APPEALS

CHAPTER 1

INTRODUCTORY

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,

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 233 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. (See end of Document for details) View outstanding changes

- (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

- I1** S. 233 in force at 16.2.2015 for specified purposes by S.S.I. 2015/18, art. 2, sch. 1
- I2** 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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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\(3\)](#)