



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 11

REVIEWS AND APPEALS

CHAPTER 2

REVIEWS

Review of appealable decisions

234 Right to request review

- (1) A person aggrieved by an appealable decision (the “appellant”) may request Revenue Scotland to review the decision.
- (2) An appellant may not request review if subsection (3), (4) or (5) applies.
- (3) This subsection applies where—
 - (a) the decision which the appellant seeks to review is a decision of Revenue Scotland to amend a self-assessment under section 87 while an enquiry is in progress, and
 - (b) the enquiry has not been completed.
- (4) This subsection applies where—
 - (a) the appellant has given notice of appeal in relation to the same matter in question, or
 - (b) the tribunal has determined the matter in question under section 244.
- (5) This subsection applies where the appellant has entered into a settlement agreement with Revenue Scotland in relation to the same matter in question and has not withdrawn from the agreement under section 246(4).

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 234 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

- (6) This section does not prevent the matter in question from being dealt with in accordance with section 246(1) and (2) (settling matters in question by agreement).

Commencement Information

- I1** [S. 234\(1\)-\(3\)\(4\)\(a\)\(5\)\(6\)](#) in force at 16.2.2015 for specified purposes by [S.S.I. 2015/18](#), [art. 2](#), [sch. 1](#)
- I2** [S. 234\(1\)-\(3\)\(4\)\(a\)\(5\)\(6\)](#) in force at 1.4.2015 in so far as not already in force by [S.S.I. 2015/110](#), [art. 2\(1\)](#)
- I3** [S. 234\(4\)\(b\)](#) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

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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\(3\)](#)