



# 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has entered into a settlement agreement with Revenue Scotland in relation to the same matter in question and has not withdrawn from the agreement under section 246(4).

---

*Status: This is the original version (as it was originally enacted).*

---

- (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).