



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 11

REVIEWS AND APPEALS

CHAPTER 2

REVIEWS

Review of appealable decisions

235 Notice of review

- (1) Notice of review under section 234 must be given—
- (a) within 30 days after the specified date,
 - (b) to Revenue Scotland.
- (2) In subsection (1) “specified date” means—
- (a) the date on which the appellant was notified of the appealable decision,
 - (b) in a case to which section 234(3) applies—
 - (i) the date the appellant was given notice that the enquiry was completed, or
 - (ii) no such notice having been given, the date the enquiry is completed by virtue of section 93(1)(b), or
 - (c) where the appellant and Revenue Scotland entered into a settlement agreement but the appellant withdrew from the agreement, the date of that withdrawal.
- (3) The notice of review must specify the grounds of review.

Commencement Information

II S. 235 in force at 16.2.2015 for specified purposes by [S.S.I. 2015/18](#), [art. 2](#), [sch. 1](#)

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 235 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](#)

I2 S. 235 in force at 1.4.2015 in so far as not already in force by [S.S.I. 2015/110](#), **art. 2(1)**

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[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\(3\)](#)