



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 11

### REVIEWS AND APPEALS

#### CHAPTER 2

##### REVIEWS

###### *Review of appealable decisions*

#### **236 Late notice of review**

- (1) This section applies in a case where—
  - (a) notice of review may be given to Revenue Scotland under this Part, but
  - (b) no notice is given before the relevant time limit.
- (2) Notice may be given after the relevant time limit if—
  - (a) Revenue Scotland agrees, or
  - (b) where Revenue Scotland does not agree, the tribunal gives permission.
- (3) Revenue Scotland must agree to notice being given after the relevant time limit if the appellant has requested that Revenue Scotland does so and Revenue Scotland is satisfied—
  - (a) that there was reasonable excuse for not giving the notice before the relevant time limit, and
  - (b) that the request has been made without unreasonable delay.
- (4) If a request of the kind referred to in subsection (3) is made, Revenue Scotland must notify the appellant whether or not Revenue Scotland agrees to the request.
- (5) In this section “relevant time limit”, in relation to notice of review, means the time before which the notice is to be given (but for this section).