



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 11

### REVIEWS AND APPEALS

#### CHAPTER 2

##### REVIEWS

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

#### **237 Duty of Revenue Scotland to carry out review**

- (1) If the appellant gives Revenue Scotland notice of review, Revenue Scotland must—
  - (a) notify the appellant of Revenue Scotland's view of the matter in question within the relevant period, and
  - (b) review the matter in question in accordance with section 238.
- (2) Subsection (1) does not apply if—
  - (a) the appellant has already given notice of review under section 235 in relation to the same matter in question, or
  - (b) Revenue Scotland has concluded a review of the matter in question.
- (3) In this section “relevant period” means—
  - (a) the period of 30 days beginning with the day on which Revenue Scotland receives the notice of review, or
  - (b) such longer period as is reasonable.

#### **Commencement Information**

**II** S. 237 in force at 16.2.2015 for specified purposes by S.S.I. 2015/18, art. 2, sch. 1

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**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Section 237 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](#)

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**I2** S. 237 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:**

Revenue Scotland and Tax Powers Act 2014, Section 237 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.

[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\(3\)](#)