



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.