



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 11

REVIEWS AND APPEALS

CHAPTER 2

REVIEWS

Review of appealable decisions

240 Effect of conclusions of review

- (1) If Revenue Scotland gives notice of the conclusions of a review (see section 239)—
- (a) the conclusions are to be treated as if they were contained in a settlement agreement (see section 246(2)), but
 - (b) section 246(4) (withdrawal from agreement) does not apply in relation to that notional agreement.
- (2) Subsection (1) does not apply to the matter in question if, or to the extent that—
- (a) the appellant and Revenue Scotland enter into mediation and conclude that mediation by entering into a settlement agreement, or
 - (b) the appellant gives notice of appeal under section 242.

Commencement Information

- I1** S. 240 in force at 16.2.2015 for specified purposes by [S.S.I. 2015/18, art. 2, sch. 1](#)
- I2** S. 240 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 240 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\(3\)](#)