



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.