



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 11

REVIEWS AND APPEALS

CHAPTER 3

APPEALS

243 Late notice of appeal

- (1) This section applies in a case where—
 - (a) notice of appeal may be given to the tribunal 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) A decision of the tribunal under subsection (2)(b) is final.
- (6) In this section “relevant time limit”, in relation to notice of appeal, means the time before which the notice is to be given (but for this section).