

# Revenue Scotland and Tax Powers Act 2014 2014 asp 16

### **PART 11**

REVIEWS AND APPEALS

### **CHAPTER 3**

## **APPEALS**

# 244 Disposal of appeal

- (1) This section applies if notice of appeal is given under section 242.
- (2) The tribunal is to determine the matter in question and may conclude that Revenue Scotland's view of the matter in question is to be—
  - (a) upheld,
  - (b) varied, or
  - (c) cancelled.