



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 11

### REVIEWS AND APPEALS

#### CHAPTER 4

##### SUPPLEMENTARY

#### **245     Reviews and appeals not to postpone recovery of tax**

- (1) Where there is a review or appeal under this Part, any tax charged or penalty or interest imposed remains due and payable as if there had been no review or appeal.
- (2) The Scottish Ministers may by regulations make provision for the postponement of any such tax, penalty or interest pending reviews or appeals, including provision—
  - (a) for applications by appellants to Revenue Scotland for postponement of amounts of tax, penalty and interest,
  - (b) for the effect of any determination by Revenue Scotland on such applications,
  - (c) for agreements between appellants and Revenue Scotland as to postponement of amounts of tax, penalty and interest,
  - (d) for applications to the tribunal for such postponement,
  - (e) for appeals in relation to such determinations by Revenue Scotland and decisions by the tribunal on such applications.
- (3) Regulations under subsection (2) may modify any enactment (including this Act).
- (4) Subsection (1) is subject to sections 79(1) and 203(1) and to paragraph 8(1) of schedule 3.