



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 11

### REVIEWS AND APPEALS

#### CHAPTER 2

##### REVIEWS

###### *Review of appealable decisions*

#### **235 Notice of review**

- (1) Notice of review under section 234 must be given—
  - (a) within 30 days after the specified date,
  - (b) to Revenue Scotland.
- (2) In subsection (1) “specified date” means—
  - (a) the date on which the appellant was notified of the appealable decision,
  - (b) in a case to which section 234(3) applies—
    - (i) the date the appellant was given notice that the enquiry was completed, or
    - (ii) no such notice having been given, the date the enquiry is completed by virtue of section 93(1)(b), or
  - (c) where the appellant and Revenue Scotland entered into a settlement agreement but the appellant withdrew from the agreement, the date of that withdrawal.
- (3) The notice of review must specify the grounds of review.