



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 11

### REVIEWS AND APPEALS

#### CHAPTER 3

##### APPEALS

#### **241 Right of appeal**

- (1) An appellant may appeal to the tribunal against an appealable decision.
- (2) An appellant may not give notice of appeal under section 242 if subsection (3), (4) or (5) applies.
- (3) This subsection applies where—
  - (a) the decision which the appellant seeks to appeal is a decision of Revenue Scotland to amend a self-assessment under section 87 while an enquiry is in progress, and
  - (b) the enquiry has not been completed.
- (4) This subsection applies where—
  - (a) the appellant has given notice of review in relation to the same matter in question, and
  - (b) the review has not been concluded or treated as concluded.
- (5) This subsection applies where the appellant has entered into a settlement agreement with Revenue Scotland in relation to the same matter in question and has not withdrawn from the agreement under section 246(4).
- (6) This section does not prevent the matter in question from being dealt with in accordance with section 246(1) and (2) (settling matters in question by agreement).

**242 Notice of appeal**

- (1) Notice of appeal must be given—
  - (a) within 30 days of the specified date,
  - (b) to the tribunal.
- (2) In subsection (1) “specified date” means—
  - (a) in a case to which section 241(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),
  - (b) where the appellant does not request a review under section 234, the date on which the appellant was notified of the appealable decision,
  - (c) where the appellant requests such a review, the date on which the conclusions of review are notified to the appellant under section 239,
  - (d) where, following a review under section 237, the appellant and Revenue Scotland entered into mediation, the date either Revenue Scotland or the appellant gave notice of withdrawal from mediation,
  - (e) 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 appeal must specify the grounds of appeal.

**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).

**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.