

*Status: Point in time view as at 01/04/2017.*

*Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Appeals against amendments under paragraph 14 is up to date with all changes known to be in force on or before 06 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

### SCHEDULE 3 CLAIMS FOR RELIEF FROM DOUBLE ASSESSMENT AND FOR REPAYMENT

#### *Appeals against amendments under paragraph 14*

- 17 (1) An appeal may be brought against a conclusion stated or amendment made by a closure notice.
- (2) Notice of the appeal must be given—
- (a) within 30 days after the date on which the closure notice was issued,
  - (b) to the tribunal.
- (3) The notice of appeal must specify the grounds of appeal.
- (4) Part 11 (reviews and appeals) applies in relation to an appeal under this paragraph as it applies in relation to an appeal under that Part.
- (5) On an appeal against an amendment made by a closure notice, the tribunal may vary the amendment appealed against whether or not the variation is to the advantage of the appellant.
- (6) Where any such amendment is varied, whether by the tribunal or by the order of a court, paragraph 16 (giving effect to amendments under paragraph 14) applies (with the necessary modifications) in relation to the variation as it applied in relation to the amendment.

#### **Commencement Information**

**II** Sch. 3 para. 17 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

**Status:**

Point in time view as at 01/04/2017.

**Changes to legislation:**

Revenue Scotland and Tax Powers Act 2014, Cross Heading: Appeals against amendments under paragraph 14 is up to date with all changes known to be in force on or before 06 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.