



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 11

REVIEWS AND APPEALS

CHAPTER 4

SUPPLEMENTARY

250 Interpretation

- (1) In this Part “matter in question” means the matter to which a review, mediation or appeal relates.
- (2) In this Part a reference to the appellant includes a person acting on behalf of the appellant except in relation to—
 - (a) notification of Revenue Scotland's view under section 237(1), and
 - (b) notification of the conclusions of a review under section 239.
- (3) But if a notification falling within paragraph (a) or (b) of subsection (2) is given to the appellant, a copy of the notification may also be given to a person acting on behalf of the appellant.