

Dispute Resolution Factsheet: Review

This Factsheet sets out information on requesting a review if you are dissatisfied with a Revenue Scotland decision.

What is a review?

Taxpayers and their agents will have the right to request that Revenue Scotland reviews any decision that affects whether a person is liable to pay tax, the amount of tax due, the date the tax is due and payable and the imposition of a penalty or interest.

When can you request a review?

You can request a review of a decision we have made if it falls within the list of appealable decisions set out in the Revenue Scotland and Tax Powers Act 2014, section 233 and our guidance at **RSTP6002** or **RSTP6004**

You cannot request a review in relation to a decision by us:

- to amend your self-assessed tax return while an enquiry is in progress and the enquiry has not been completed (see **RSTP1004**);
- which you have already given a notice of appeal to the tribunal about (see **RSTP6008**), or the tribunal has already determined that matter; or
- which you have already entered into a settlement agreement with us about, unless you have withdrawn from the agreement (see **RSTP6013**).

You should also note that we will not carry out a review if you have previously given notice of a review in relation to the same matter or we have already concluded a review of the matter in question.

Please note that requesting a review does not affect your statutory right to appeal to the tribunal against our decision however, once you have requested a review you cannot submit a notice of appeal to the Scottish Tax Tribunal until the review has been concluded.

How to request a review

To request a review, you must send us a written notice of review clearly setting out the grounds for the review you are requesting. The letter should be clearly marked as a '**Notice of review**' and it should be sent to Revenue Scotland, PO Box 24068, Victoria Quay, Edinburgh, EH6 9BR.

Submit your notice of review within 30 days of:

- the date on which we notified you of the appealable decision; or if you have entered into a settlement agreement with Revenue Scotland but have subsequently withdrawn, the date of your withdrawal; or
- if your review request relates to a decision by Revenue Scotland to amend your self-assessment while an enquiry is in progress: the date we notified you that the enquiry was completed. If no such notice was given, the date three years after the filing date or the date three years after the date on which you made the return, if this was made after the filing date.

Requesting a late notice of review

To request a review of a decision after the time limit, you should send a written request to Revenue Scotland, PO Box 24068, Victoria Quay, Edinburgh, EH6 9BR. Your letter must be clearly marked '**Request for late notice of review**' and should specify the grounds of the review. You should also explain why you were unable to notify us of a review within the normal time limit and state when that reason ceased to apply.

We will consider your request for a late notice or review and notify you of our decision. We must agree to your request if we are satisfied that:

- you have a reasonable excuse for not notifying us of your request before the time limit ran out; and
- you have made your request without an unreasonable delay after the reasonable excuse ceased to apply.

Further guidance and some examples of what we might consider to be a reasonable excuse are given in our guidance at **RSTP6009**.

If we do not agree to your request, or agree on limited grounds, you can apply to the First Tier Tax Tribunal for Scotland who may permit your request. Further information on the Tribunal is available in our Factsheet 'Dispute Resolution: Scottish Tax Tribunals'. If the First

Tier Tax Tribunal for Scotland gives its permission for a late notice of review we must accept your request and you can then give us a notice of review.

Carrying out a review

Once you have given us a notice of review, we will:

- notify you of our view of the original decision no later than 30 days after we received the notice, unless it is reasonable for the time limit to be longer, in which case we will inform you in writing.
 - carry out our review. The review will be carried out by a member of Revenue Scotland staff with no prior involvement on the decision for which you have requested a review.
 - in concluding our review, we can **uphold**, **vary** or **cancel** the original decision.
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Additional representations/ information

You have the statutory right to make representations to the member of Revenue Scotland staff completing the review, for example, by advancing new arguments. Your representations must be taken into account by the member of staff, provided they are made at a stage when there is a reasonable opportunity to consider them. Any additional representations or presentation of new information should be made as early as possible during the review.

Notifying you about our conclusions

The member of Revenue Scotland staff conducting the review will notify you about the conclusions of their review and the reasoning behind their conclusions no later than 45 days from the date they notified you of our view of the matter. This time limit may be varied if both you and we agree to do so.

If we do not notify you of our conclusions within 45 days or write to you to vary the time limit, the review is treated as having concluded that our view of the matter in question has been upheld, and we must notify you of this.

Concluding a review

The conclusions of a review have the effect of a settlement agreement, unless you dispute our conclusions and, in relation to the same matter, choose to either:

- agree with us to enter into mediation; or
- give a notice of appeal to the Scottish Tax Tribunal.

If the notice of review related to an information notice or a requirement in such a notice, and the conclusions of the review either uphold or vary this notice or requirement, you must comply with the notice or requirement within the time period specified by us. You should note that this rule does not apply if you agree to enter into mediation with us, or give a Notice of Appeal to the Tribunal.

Next steps

Further information on mediation is available in our Factsheet ‘Dispute Resolution: Mediation’. Further information on appeals can be found in our Factsheet ‘Dispute Resolution: Scottish Tax Tribunals’. You can find information and guidance on Revenue Scotland’s Dispute Resolution process on our website at:

<https://www.revenue.scot/compliance-dispute-resolution/dispute-resolution-process>.

Charter of Standards and Values

Revenue Scotland has published a Charter of Standards and Values which sets out the behaviours which taxpayers, their agents and representatives, and staff from Revenue Scotland, Registers of Scotland (RoS) and the Scottish Environment Protection Agency (SEPA) can expect from each other. The Charter is available on our website at:

<https://www.revenue.scot/who-we-are/charter-standards-and-values>.

Contact us

You can contact Revenue Scotland by post at: Revenue Scotland, PO Box 24068, Victoria Quay, Edinburgh, EH6 9BR, or email us at: info@revenue.scot. You can contact us by phone on 0300 0200 310 (lines are open Monday to Friday, 9am to 4pm with the exception of Thursday when lines open at 10am).