

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 11 – Reviews and Appeals

Chapter 4 — Supplementary

Section 251 – Communications from taxpayers to Revenue Scotland

290. This section allows Revenue Scotland to specify the form, content and manner of making notices, applications or other things to be given by taxpayers to Revenue Scotland under the Act. This allows Revenue Scotland to accept communications in forms other than paper, for example online or telephone communications.