

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 6 – Tax Returns, Enquiries and Assessments

Chapter 4 — Revenue Scotland Enquiries

Referral during enquiry

Section 88 – Referral of questions to appropriate tribunal during enquiry

127. This section provides for the referral of questions to the appropriate tribunal (defined in section 92) during an enquiry. It requires notice of the referral to be given jointly by the relevant person (defined in section 85(2)(a)) and the designated officer.