

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 7 – Investigatory Powers of Revenue Scotland**

##### *Chapter 6 — Reviews and Appeals Against Information Notices*

##### *Section 152 – Review or appeal against information notices*

196. This section provides for the circumstances under which a person can and cannot request a review or appeal in relation to the giving of an information notice or requirements contained in an information notice.