

*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 153 – Power to modify section 152*

197. This section provides a power for the Scottish Ministers to modify by order (subject to affirmative procedure) whether the decisions in section 152(2)-(7) relating to the giving of information notices and the requirements contained within such information notices are appealable (generally or in certain circumstances only) or not appealable for the purposes of section 233(1)(h).