

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 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.

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).

Section 154 – Disposal of reviews and appeals in relation to information notices

198. This section provides that a person who has requested a review or an appeal in relation to a decision arising from an information notice must comply, where the information notice is upheld or varied, with the conclusion or requirements of the review or appeal.