Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 6

REVIEWS AND APPEALS AGAINST INFORMATION NOTICES

Modifications etc. (not altering text)

C1 Pt. 7 applied (1.4.2015) by The Land and Buildings Transaction Tax (Administration) (Scotland) Regulations 2014 (S.S.I. 2014/375), regs. 1, **6**

152 Review or appeal against information notices

(1) This section applies where a person seeks, under Part 11, to have a decision in relation to the giving of an information notice or in relation to any requirement in such a notice reviewed or appealed.

(2) The following are not appealable decisions for the purposes of section 233(1)(h)—

(a) a decision to give a taxpayer notice or third party notice if the tribunal approved the giving of the notice under section 125,

(b) a decision to include a requirement in such a notice if it is a requirement to provide any information, or produce any document, that forms part of a taxpayer's statutory records.

(3) A person may give notice of review or notice of appeal in relation to a decision to give a third party notice, or in relation to a requirement in such a notice, only on the ground that it would be unduly onerous to comply with the notice or the requirement in it.

(4) But in a case to which section 128(4) or 129(5) applies, a notice of review or notice of appeal may be given on any grounds.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Revenue Scotland and Tax Powers Act 2014, CHAPTER 6 is up to date with all changes known to be in force on or before 03 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

(5) A person may give notice of review or notice of appeal in relation to a decision to give a notice under section 127 or 130, or in relation to a requirement in such a notice, only on the ground that it would be unduly onerous to comply with the notice or the requirement in it.

(6) But in a case to which subsection (7) applies—

(a) a notice of review or notice of appeal may be given on any grounds,

(b) a notice of review or notice of appeal may not be given in relation to a decision to include a requirement in a notice under section 127—

(i) if it is a requirement to provide any information, or produce any document, that forms part of the statutory records of the parent undertaking or any of its subsidiary undertakings, or

(ii) if it is a requirement to provide any information, or produce any document, that forms part of the partner's statutory records.

(7) This subsection applies where notice is given under section 127—

(a) to a parent undertaking for the purposes of checking the tax position of one or more subsidiary undertakings whose identities are not known to the officer giving the notice, or

(b) to one or more partners for the purpose of checking the tax position of one or more of the other partners whose identities are not known to the officer giving the notice.

(8) In this section "parent undertaking", "subsidiary undertaking" and "undertaking" have the same meanings as in section 128.

Commencement Information

I1 S. 152 in force at 1.4.2015 by S.S.I. 2015/110, **art. 2(1)**

153 Power to modify section 152

The Scottish Ministers may by order modify section 152(2) to (8) to provide for certain decisions in relation to the giving of information notices or in relation to any requirement in such notices—

(a) to be appealable for the purposes of section 233(1)(h),

(b) to be appealable for the purposes of that paragraph on certain grounds or in certain circumstances only,

(c) to not be appealable.

Commencement Information

I2 S. 153 in force at 1.4.2015 by S.S.I. 2015/110, **art. 2(1)**

154 Disposal of reviews and appeals in relation to information notices

(1) This section applies where a person gives notice of review or notice of appeal in relation to a decision relating to an information notice or a requirement in it.

Status: *Point in time view as at 01/04/2015.*
Changes to legislation: *Revenue Scotland and Tax Powers Act 2014, CHAPTER 6 is up to date with all changes known to be in force on or before 03 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

(2) Where the conclusions of the review under section 238 uphold or vary the information notice or requirement, the person to whom the information notice was given must comply with the notice or requirement within such period as is reasonably specified by a designated officer.

(3) But subsection (2) does not apply where section 240(2) applies (conclusions of review not to have effect of settlement agreement if mediation entered into or notice of appeal given).

(4) Where the tribunal, under section 244 (disposal of appeals), upholds or varies the information notice or requirement, the person to whom the information notice was given must comply with the notice or requirement—
   (a) within the period specified by the tribunal, or
   (b) if the tribunal does not specify a period, within such period as is reasonably specified by a designated officer following the tribunal's decision.

(5) A decision of the tribunal on an appeal to which this section applies is final.

Commencement Information

I3 S. 154 in force at 1.4.2015 by S.S.I. 2015/110, **art. 2(1)**

Status:
Point in time view as at 01/04/2015.

Changes to legislation:
Revenue Scotland and Tax Powers Act 2014, CHAPTER 6 is up to date with all changes known to be in force on or before 03 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.