



# 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

#### 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.
- (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—

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**Changes to legislation:** *Revenue Scotland and Tax Powers Act 2014, Section 152 is up to date with all changes known to be in force on or before 14 April 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) View outstanding changes*

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- (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.

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**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
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**Commencement Information**

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

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)