



# 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

#### 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.

#### 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

#### Commencement Information

- I1** S. 153 in force at 1.4.2015 by [S.S.I. 2015/110](#), art. 2(1)

**Changes to legislation:**

Revenue Scotland and Tax Powers Act 2014, Section 153 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.

[View outstanding changes](#)

**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\(3\)](#)