



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 10

### ENFORCEMENT OF PAYMENT OF TAX

#### CHAPTER 2

##### ENFORCEMENT: POWERS TO OBTAIN CONTACT DETAILS FOR DEBTORS

#### **229**      **Reviews and appeals against notices or requirements**

- (1) This section applies where a third party seeks, under Part 11, to have a decision in relation to the giving of a notice under section 228 or in relation to any requirement in such a notice reviewed or appealed.
- (2) A third party may give notice of review or notice of appeal in relation to a decision to give a 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.

#### **Commencement Information**

**II**      S. 229 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 229 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\(3\)](#)