

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 10 – Enforcement of Payment of Tax**

##### ***Chapter 2 — Enforcement: Powers to Obtain Contact Details for Debtors***

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

268. This section provides the third party with a right of review or appeal against a notice under section 228 but only on the basis that it would be unduly onerous to comply.