

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

EXPLANATORY NOTES

THE ACT

Part 11 – Reviews and Appeals

Chapter 1 — Introductory

Overview

Section 232 – Overview

271. This section sets out an overview of the provisions of this Part of the Act relating to the review and appeal of certain decisions of Revenue Scotland.