

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 6 – Tax Returns, Enquiries and Assessments

Chapter 4 — Revenue Scotland Enquiries

Referral during enquiry

Section 89 – Withdrawal of notice of referral

128. This section provides for the withdrawal of a notice made under section 88 by a designated officer or the relevant person (defined in section 85(2)(a)).