

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 90 – Effect of referral on enquiry

129. This section sets out the effect of referral under section 88 on an enquiry. It provides that a closure notice or an application for a closure notice cannot be made while proceedings under section 88 are in progress and defines what “in progress” means in this context.