

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

Completion of enquiry

Section 94 – Direction to complete enquiry

133. This section provides for the person who made the return to apply to the tribunal to give a direction that Revenue Scotland should issue a closure notice. The tribunal must give the direction unless it is satisfied that Revenue Scotland has reasonable grounds for not giving a closure notice within that period.