

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 7 – Investigatory Powers of Revenue Scotland

Chapter 6 — Reviews and Appeals Against Information Notices

Section 154 – Disposal of reviews and appeals in relation to information notices

198. This section provides that a person who has requested a review or an appeal in relation to a decision arising from an information notice must comply, where the information notice is upheld or varied, with the conclusion or requirements of the review or appeal.