



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 12

FINAL PROVISIONS

Communications from taxpayers to Revenue Scotland

251 Communications from taxpayers to Revenue Scotland

- (1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to Revenue Scotland must comply with the requirements set out in subsection (2).
- (2) The requirements are that the thing—
 - (a) must be in the form specified by Revenue Scotland,
 - (b) must contain the information specified by Revenue Scotland, and
 - (c) must be given in the manner specified by Revenue Scotland.
- (3) Subsections (1) and (2) are subject to any different provision made in or under this Act.

Commencement Information

II [S. 251](#) in force at 1.1.2015 by [S.S.I. 2014/370](#), [art. 2](#), [sch.](#)

Changes to legislation:

Revenue Scotland and Tax Powers Act 2014, Cross Heading: Communications from taxpayers to Revenue Scotland is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)