



# 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.