



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 7

### INVESTIGATORY POWERS OF REVENUE SCOTLAND

## CHAPTER 6

### REVIEWS AND APPEALS AGAINST INFORMATION NOTICES

#### **153 Power to modify section 152**

The Scottish Ministers may by order modify section 152(2) to (8) to provide for certain decisions in relation to the giving of information notices or in relation to any requirement in such notices—

- (a) to be appealable for the purposes of section 233(1)(h),
- (b) to be appealable for the purposes of that paragraph on certain grounds or in certain circumstances only,
- (c) to not be appealable.