



# 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

#### **154 Disposal of reviews and appeals in relation to information notices**

- (1) This section applies where a person gives notice of review or notice of appeal in relation to a decision relating to an information notice or a requirement in it.
- (2) Where the conclusions of the review under section 238 uphold or vary the information notice or requirement, the person to whom the information notice was given must comply with the notice or requirement within such period as is reasonably specified by a designated officer.
- (3) But subsection (2) does not apply where section 240(2) applies (conclusions of review not to have effect of settlement agreement if mediation entered into or notice of appeal given).
- (4) Where the tribunal, under section 244 (disposal of appeals), upholds or varies the information notice or requirement, the person to whom the information notice was given must comply with the notice or requirement—
  - (a) within the period specified by the tribunal, or
  - (b) if the tribunal does not specify a period, within such period as is reasonably specified by a designated officer following the tribunal's decision.
- (5) A decision of the tribunal on an appeal to which this section applies is final.