



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 10

ENFORCEMENT OF PAYMENT OF TAX

CHAPTER 2

ENFORCEMENT: POWERS TO OBTAIN CONTACT DETAILS FOR DEBTORS

229 Reviews and appeals against notices or requirements

- (1) This section applies where a third party seeks, under Part 11, to have a decision in relation to the giving of a notice under section 228 or in relation to any requirement in such a notice reviewed or appealed.
- (2) A third party may give notice of review or notice of appeal in relation to a decision to give a notice, or in relation to a requirement in such a notice, only on the ground that it would be unduly onerous to comply with the notice or the requirement in it.