



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

230 Power to modify section 229

The Scottish Ministers may by order modify section 229(2) to provide for certain decisions in relation to the giving of notices under section 228 or in relation to any requirement in such notices—

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