



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 12

FINAL PROVISIONS

Interpretation

252 General interpretation

In this Act—

“the LBTT(S) Act 2013” means the Land and Buildings Transaction Tax (Scotland) Act [2013 \(asp 11\)](#),

“the LT(S) Act 2014” means the Landfill Tax (Scotland) Act [2014 \(asp 2\)](#),

“designated officer” means a member of staff of Revenue Scotland or other person who is, or a category of members of staff or other persons who are, designated by Revenue Scotland for the purposes of this Act,

“information notice” has the meaning given by section 131(1),

“notice of appeal” means a notice under section 242,

“notice of review” means a notice under section 235,

“Revenue Scotland determination” means a determination under section 95,

“tribunal” has the meaning given by section 249.