



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 6

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 4

REVENUE SCOTLAND ENQUIRIES

Referral during enquiry

90 Effect of referral on enquiry

- (1) While proceedings on a referral under section 88 are in progress in relation to an enquiry—
 - (a) no closure notice may be given in relation to the enquiry, and
 - (b) no application may be made for a direction to give a closure notice.
- (2) Proceedings on a referral are “in progress” where—
 - (a) notice of referral has been given and has not been withdrawn, and
 - (b) the question referred has not been finally determined.
- (3) A question referred has been “finally determined” when—
 - (a) it has been determined by the appropriate tribunal, and
 - (b) there is no further possibility of the determination being varied or set aside (disregarding any power to grant permission to appeal out of time).