

*These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014*

# **REVENUE SCOTLAND AND TAX POWERS ACT 2014**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 10 – Enforcement of Payment of Tax**

##### *Chapter 2 — Enforcement: Powers to Obtain Contact Details for Debtors*

##### *Section 230 – Power to modify section 229*

269. This section provides a power for the Scottish Ministers to modify by order (subject to affirmative procedure) section 229(2). Such orders can provide as to whether certain decisions in relation to the giving of notices under section 228, or any requirements contained within such notices, are appealable (generally or in certain circumstances only) or not appealable for the purposes of section 233(1)(i).