



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.

Commencement Information

II S. 230 in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

Changes to legislation:

Revenue Scotland and Tax Powers Act 2014, Section 230 is up to date with all changes known to be in force on or before 09 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)