

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

EXPLANATORY NOTES

THE ACT

Part 11 – Reviews and Appeals

Chapter 4 — Supplementary

Section 250 – Interpretation

289. This section defines expressions used in this Part of the Act and makes other interpretative provision, including about the meaning of the term “matter in question”. It also makes clear that reference to an appellant includes a person acting on behalf of the appellant except in certain circumstances.