

Revenue Scotland and Tax Powers Act 2014 2014 asp 16

REVENUE SCOTLAND AND TAX POWERS ACT 2014

PART 1

OVERVIEW OF ACT

1 Overview of Act

PART 2

REVENUE SCOTLAND

Establishment of Revenue Scotland

2 Revenue Scotland

Functions of Revenue Scotland

3 Functions of Revenue Scotland

Delegation of Revenue Scotland functions

4 Delegation of functions by Revenue Scotland

Money

- 5 Payments into the Scottish Consolidated Fund
- 6 Rewards

Independence of Revenue Scotland

7 Independence of Revenue Scotland

Ministerial guidance

8 Ministerial guidance

Changes to legislation: Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 07 May 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. (See end of Document for details) View outstanding changes

Provision of information, advice or assistance to Ministers

9 Provision of information, advice or assistance to the Scottish Ministers

Charter of standards and values

10 Charter of standards and values

Corporate plan

11 Corporate plan

Annual report

12 Annual report

PART 3

INFORMATION

Use of information by Revenue Scotland etc.

13 Use of information by Revenue Scotland and other persons

Protected taxpayer information

- 14 Protected taxpayer information
- 15 Confidentiality of protected taxpayer information
- 16 Protected taxpayer information: declaration of confidentiality

Other limits on use and disclosure of information

- 17 Disclosure of information prohibited or restricted by statute or agreement
- 18 Protected taxpayer information: use by the Keeper

Offence of wrongful disclosure

19 Wrongful disclosure of protected taxpayer information

PART 4

THE SCOTTISH TAX TRIBUNALS

CHAPTER 1

INTRODUCTORY

20 Overview

CHAPTER 2

ESTABLISHMENT AND LEADERSHIP

Establishment

21 The First-tier Tax Tribunal for Scotland and the Upper Tax Tribunal for Scotland

Changes to legislation: Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 07 May 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. (See end of Document for details) View outstanding changes

Leadership

- 22 President of the Tax Tribunals
- 23 Functions of the President of the Tax Tribunals
- 24 Business arrangements
- 25 Temporary President

CHAPTER 3

MEMBERSHIP

Membership of Tax Tribunals

26 Members

Judicial members

27 Judicial members

Status and capacity

28 Status and capacity of members

CHAPTER 4

DECISION-MAKING AND COMPOSITION

Decision-making and composition: general

- 29 Decisions in the First-tier Tribunal
- 30 Decisions in the Upper Tribunal
- 31 Composition of the Tribunals

Decisions by two or more members

- 32 Voting for decisions
- 33 Chairing members

CHAPTER 5

APPEAL OF DECISIONS

Appeal from First-tier Tribunal

- 34 Appeal from the First-tier Tribunal
- 35 Disposal of an appeal under section 34

Appeal from Upper Tribunal

- 36 Appeal from the Upper Tribunal
- 37 Disposal of an appeal under section 36
- 38 Procedure on second appeal

Further provision on permission to appeal

39 Process for permission

Changes to legislation: Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 07 May 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. (See end of Document for details) View outstanding changes

CHAPTER 6

SPECIAL JURISDICTION

4.0	T 1		
40	ludicia	l review	cases

- 41 Procedural steps where petition remitted
- 42 Decision on remittal
- 43 Additional matters
- 44 Meaning of judicial review

CHAPTER 7

POWERS AND ENFORCEMENT

- 45 Venue for hearings
- 46 Conduct of cases
- 47 Enforcement of decisions
- 48 Award of expenses
- 49 Additional powers
- 50 Offences in relation to proceedings

CHAPTER 8

PRACTICE AND PROCEDURE

Tribunal rules: general

- 51 Tribunal rules
- 52 Exercise of functions
- 53 Extent of rule-making

Particular matters

- 54 Proceedings and steps
- 55 Hearings in cases
- 56 Evidence and decisions

Issuing directions

57 Practice directions

CHAPTER 9

ADMINISTRATION

- 58 Administrative support
- 59 Guidance
- 60 Annual reporting

CHAPTER 10

INTERPRETATION

61 Interpretation

Changes to legislation: Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 07 May 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. (See end of Document for details) View outstanding changes

PART 5

THE GENERAL ANTI-AVOIDANCE RULE

Introductory

62 The general anti-avoidance rule: introductory

Artificial tax avoidance arrangements

- 63 Tax avoidance arrangements
- 64 Meaning of "artificial"
- 65 Meaning of "tax advantage"

Counteracting tax advantages

- 66 Counteracting tax advantages
- 67 Proceedings in connection with the general anti-avoidance rule
- Notice to taxpayer of proposed counteraction of tax advantage
- 69 Final notice to taxpayer of counteraction of tax advantage
- 70 Counteraction of tax advantages: payment of tax charged etc.
- 71 Assumption of tax advantage

General anti-avoidance rule: commencement and transitional provision

72 General anti-avoidance rule: commencement and transitional provision

PART 6

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 1

OVERVIEW

73 Overview

CHAPTER 2

TAXPAYER DUTIES TO KEEP AND PRESERVE RECORDS

Duties to keep records

- 74 Duty to keep and preserve records
- 75 Preservation of information etc.

Penalties for failing to keep and preserve records

- 76 Penalty for failure to keep and preserve records
- 77 Reasonable excuse for failure to keep and preserve records
- 78 Assessment of penalties under section 76
- 79 Enforcement of penalties under section 76
- 80 Power to change penalty provisions in sections 76 to 79

Duty to keep and preserve records: further provision

81 Further provision: land and buildings transaction tax

CHAPTER 3

TAX RETURNS

Filing dates

82 Meaning of "filing date"

Amendment and correction of returns

- 83 Amendment of return by taxpayer
- 84 Correction of return by Revenue Scotland

CHAPTER 4

REVENUE SCOTLAND ENQUIRIES

Notice and scope of enquiry

- 85 Notice of enquiry
- 86 Scope of enquiry

Amendment of return during enquiry

87 Amendment of self-assessment during enquiry to prevent loss of tax

Referral during enquiry

- 88 Referral of questions to appropriate tribunal during enquiry
- 89 Withdrawal of notice of referral
- 90 Effect of referral on enquiry
- 91 Effect of determination
- 92 "Appropriate tribunal"

Completion of enquiry

- 93 Completion of enquiry
- 94 Direction to complete enquiry

CHAPTER 5

REVENUE SCOTLAND DETERMINATIONS

- 95 Determination of tax chargeable if no return made
- 96 Determination to have effect as a self-assessment
- 97 Determination superseded by actual self-assessment

CHAPTER 6

REVENUE SCOTLAND ASSESSMENTS

Assessment of loss of tax or of excessive repayment

- 98 Assessment where loss of tax
- 99 Assessment to recover excessive repayment of tax
- 100 References to "Revenue Scotland assessment"

Changes to legislation: Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 07 May 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. (See end of Document for details) View outstanding changes

101	References to the "taxpayer"
	Conditions for making Revenue Scotland assessments
102 103 104	Conditions for making Revenue Scotland assessments Time limits for Revenue Scotland assessments Losses brought about carelessly or deliberately
	Notice of assessment and other procedure
105	Assessment procedure
	CHAPTER 7
	RELIEF IN CASE OF EXCESSIVE ASSESSMENT OR OVERPAID TAX
	Double assessment
106	Relief in case of double assessment
	Overpaid tax etc.
107	Claim for relief for overpaid tax etc.
	Order changing tax basis not approved
108	Claim for repayment if order changing tax basis not approved
	Defence of unjustified enrichment
109 110 111 112	Defence to certain claims for relief under section 107 or 108 Unjustified enrichment: further provision Unjustified enrichment: reimbursement arrangements Reimbursement arrangements: penalties
	Other defences to claims
113	Cases in which Revenue Scotland need not give effect to a claim
	Procedure for making claims
114 115 116 117	Procedure for making claims etc. Time-limit for making claims The claimant: partnerships Assessment of claimant in connection with claim
	Contract settlements
118	Contract settlements

PART 7

INVESTIGATORY POWERS OF REVENUE SCOTLAND

CHAPTER 1

INVESTIGATORY POWERS: INTRODUCTORY

Changes to legislation: Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 07 May 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. (See end of Document for details) View outstanding changes

Overview

119 Investigatory powers of Revenue Scotland: overview

Interpretation

- 120 Meaning of "tax position"
- Meaning of "carrying on a business"
- 122 Meaning of "statutory records"

CHAPTER 2

INVESTIGATORY POWERS: INFORMATION AND DOCUMENTS

- 123 Power to obtain information and documents from taxpayer
- Power to obtain information and documents from third party
- 125 Approval of taxpayer notices and third party notices
- 126 Copying third party notice to taxpayer
- Power to obtain information and documents about persons whose identity is not known
- 128 Third party notices and notices under section 127: groups of undertakings
- 129 Third party notices and notices under section 127: partnerships
- 130 Power to obtain information about persons whose identity can be ascertained
- 131 Notices
- 132 Complying with information notices
- 133 Producing copies of documents
- 134 Further provision about powers relating to information notices

CHAPTER 3

RESTRICTIONS ON POWERS IN CHAPTER 2

- 135 Information notices: general restrictions
- 136 Types of information
- 137 Taxpayer notices following a tax return
- 138 Protection for privileged communications between legal advisers and clients
- 139 Protection for auditors
- 140 Auditors: supplementary

CHAPTER 4

INVESTIGATORY POWERS: PREMISES AND OTHER PROPERTY

Inspection of business premises

- 141 Power to inspect business premises
- 142 Power to inspect business premises of involved third parties
- 143 Carrying out inspections under section 141 or 142
- 144 Carrying out inspections under section 141 or 142: further provision

Double jeopardy

158

Document Generated: 2024-05-07

Changes to legislation: Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 07 May 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. (See end of Document for details) View outstanding changes

	Inspection for valuation etc.
145 146	Power to inspect property for valuation etc. Carrying out inspections under section 145
	Approval of tribunal for premises inspections
147	Approval of tribunal for premises inspections
	Other powers in relation to premises
148	Power to mark assets and to record information
	Restriction on inspection of documents
149	Restriction on inspection of documents
	CHAPTER 5
	FURTHER INVESTIGATORY POWERS
150 151	Power to copy and remove documents Computer records
	CHAPTER 6
	REVIEWS AND APPEALS AGAINST INFORMATION NOTICES
152	Review or appeal against information notices
153 154	Power to modify section 152 Disposal of reviews and appeals in relation to information notices
	CHAPTER 7
	OFFENCES RELATING TO INFORMATION NOTICES
155 156	Offence of concealing etc. documents following information notice Offence of concealing etc. documents following information notification
	PART 8
	PENALTIES
	CHAPTER 1
	PENALTIES: INTRODUCTORY
	Overview
157	Penalties: overview
	Double jeopardy

CHAPTER 2

PENALTIES FOR FAILURE TO MAKE RETURNS OR PAY TAX

159	Penalty	for	failure t	o make	returns

Amounts of penalties for failure to make returns: LBTT

- 160 Land and buildings transaction tax: first penalty for failure to make return
- Land and buildings transaction tax: 3 month penalty for failure to make return
- 162 Land and buildings transaction tax: 6 month penalty for failure to make return
- 163 Land and buildings transaction tax: 12 month penalty for failure to make return

Amounts of penalties for failure to make returns: Scottish landfill tax

- 164 Scottish landfill tax: first penalty for failure to make return
- 165 Scottish landfill tax: multiple failures to make return
- 166 Scottish landfill tax: 6 month penalty for failure to make return
- 167 Scottish landfill tax: 12 month penalty for failure to make return

Penalties for failure to pay tax

168 Penalty for failure to pay tax

Amounts of penalties for failure to pay tax: LBTT

Land and buildings transaction tax: amounts of penalties for failure to pay tax

Amounts of penalties for failure to pay tax: Scottish landfill tax

- 170 Scottish landfill tax: first penalty for failure to pay tax
- 171 Scottish landfill tax: penalties for multiple failures to pay tax
- 172 Scottish landfill tax: 6 month penalty for failure to pay tax
- 173 Scottish landfill tax: 12 month penalty for failure to pay tax

Penalties under Chapter 2: general

- 174 Interaction of penalties under Chapter 2 with other penalties
- 175 Reduction in penalty under sections 159 to 167 for disclosure
- 176 Suspension of penalty under sections 168 to 173 during currency of agreement for deferred payment
- 177 Special reduction in penalty under Chapter 2
- 178 Reasonable excuse for failure to make return or pay tax
- 179 Assessment of penalties under Chapter 2
- 180 Time limit for assessment of penalties under Chapter 2
- 181 Power to change penalty provisions in Chapter 2

CHAPTER 3

PENALTIES RELATING TO INACCURACIES

Penalties	for	inaccuracies	in	taxnaver	documents
1 enumes	IUI	maccuracies	un	iuxpaver	aocuments

	Penalties for inaccuracies in taxpayer documents
182	Penalty for inaccuracy in taxpayer document
183	Amount of penalty for inaccuracy in taxpayer document
184	Suspension of penalty for careless inaccuracy under section 182
	Penalty for inaccuracy attributable to another person
185	Penalty for inaccuracy in taxpayer document attributable to another person
	Penalty for failure to notify under-assessment
186	Penalty for failure to notify under-assessment
	Penalties under Chapter 3: general
187	Potential lost revenue: normal rule
1 Q Q	Potential lost revenue: multiple errors

- Potential lost revenue: multiple errors 188
- 189 Potential lost revenue: losses
- 190 Potential lost revenue: delayed tax
- 191 Special reduction in penalty under this Chapter
- 192 Reduction in penalty under this Chapter for disclosure
- 193 Assessment of penalties under this Chapter
- 194 Power to change penalty provisions in Chapter 3

CHAPTER 4

PENALTIES RELATING TO INVESTIGATIONS

Penalties for failure to comply or obstruction

- 195 Penalties for failure to comply or obstruction
- 196 Daily default penalties for failure to comply or obstruction

Penalties for inaccurate information or documents

197 Penalties for inaccurate information or documents

Penalties for concealing, destroying etc. documents

- 198 Concealing, destroying etc. documents following information notice
- 199 Concealing, destroying etc. documents following information notification

Penalties: failure to comply with time limit

Failure to comply with time limit 200

Penalties under Chapter 4: general

- 201 Reasonable excuse for failure to comply or obstruction
- 202 Assessment of penalties under sections 195, 196 and 197

Changes to legislation: Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 07 May 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. (See end of Document for details) View outstanding changes

203 204 205 206 207 208	Enforcement of penalties under sections 195, 196 and 197 Increased daily default penalty Enforcement of increased daily default penalty Tax-related penalty Enforcement of tax-related penalty Power to change penalty provisions in Chapter 4
	CHAPTER 5
	OTHER ADMINISTRATIVE PENALTIES
	Penalties for failure to register for tax etc.
209 210	Penalty for failure to register for tax etc. Amount of penalty for failure to register for tax etc.
	Penalties under Chapter 5: general
211 212 213 214 215 216	Interaction of penalties under section 209 with other penalties Reduction in penalty under section 209 for disclosure Special reduction in penalty under section 209 Reasonable excuse for failure to register for tax etc. Assessment of penalties under section 209 Power to change penalty provisions in Chapter 5
	PART 9
	INTEREST ON PAYMENTS DUE TO OR BY REVENUE SCOTLAND
217 218 219 220	Interest on unpaid tax Interest on penalties Interest on repayment of tax overpaid etc. Rates of interest
	PART 10
	ENFORCEMENT OF PAYMENT OF TAX
	CHAPTER 1
	ENFORCEMENT: GENERAL
	Issue of tax demands and receipts
221	Issue of tax demands and receipts
	Fees for payment
222	Fees for payment
	Certification of matters by Revenue Scotland
223	Certification of matters by Revenue Scotland
	Court proceedings
224	Court proceedings

242

243

244

Notice of appeal

Late notice of appeal

Disposal of appeal

Changes to legislation: Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 07 May 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. (See end of Document for details) View outstanding changes

	Summary warrant		
225	Summary warrant		
	Recovery of penalties and interest		
226	Recovery of penalties and interest		
	CHAPTER 2		
	ENFORCEMENT: POWERS TO OBTAIN CONTACT DETAILS FOR DEBTORS		
227 228 229 230 231	Requirement for contact details for debtor Power to obtain details Reviews and appeals against notices or requirements Power to modify section 229 Penalty		
	PART 11		
	REVIEWS AND APPEALS		
	CHAPTER 1		
	Introductory		
	Overview		
232	Overview		
	Appealable decisions		
233	Appealable decisions		
CHAPTER 2			
	REVIEWS		
	Review of appealable decisions		
234 235 236 237 238 239 240	Right to request review Notice of review Late notice of review Duty of Revenue Scotland to carry out review Nature of review etc. Notification of conclusions of review Effect of conclusions of review		
	CHAPTER 3		
	APPEALS		
241	Right of appeal		

CHAPTER 4

SUPPLEMENTARY

245 246 247 248 249 250	Reviews and appeals not to postpone recovery of tax Settling matters in question by agreement Application of this Part to joint buyers Application of this Part to trustees References to the "tribunal" Interpretation	
	PART 12	
	FINAL PROVISIONS	
	Communications from taxpayers to Revenue Scotland	
251	Communications from taxpayers to Revenue Scotland	
	Interpretation	
252 253	General interpretation Index of defined expressions	
	Subordinate legislation	
254	Subordinate legislation	
	Ancillary provision	
255	Ancillary provision	
	Modification of enactments	
256	Minor and consequential modifications of enactments	
	Crown application	
257 258 259	Crown application: criminal offences Crown application: powers of entry Crown application: Her Majesty	
	Commencement and short title	
260 261	Commencement Short title	
SCHEDULE 1 — Revenue Scotland		
	Membership	

Disqualification

(1) A person may not be appointed as a member...

(1) Revenue Scotland is to consist of no fewer than...

Changes to legislation: Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 07 May 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. (See end of Document for details) View outstanding changes

Removal of members

3 The Scottish Ministers may, by giving notice in writing, remove...

Remuneration and expenses

4 (1) Revenue Scotland may pay to—(a) its members, and...

Committees

5 (1) Revenue Scotland may establish committees for any purpose relating...

Procedure

6 (1) Revenue Scotland may regulate its own procedure (including quorum)...

Internal delegation by Revenue Scotland

7 (1) Revenue Scotland may authorise—(a) a member,

Chief executive and other staff

8 (1) Revenue Scotland is to employ a chief executive.

Powers

9 In addition to any other powers it has, Revenue Scotland...

SCHEDULE 2 — The Scottish Tax Tribunals
PART 1 — APPOINTMENT OF MEMBERS

President of the Tax Tribunals: eligibility for appointment

1 The Scottish Tax Tribunals

First-tier Tribunal: ordinary members

2 The Scottish Tax Tribunals

First-tier Tribunal: legal members

- 3 The Scottish Tax Tribunals
- 4 The Scottish Tax Tribunals

Upper Tribunal: legal members

- 5 The Scottish Tax Tribunals
- 6 The Scottish Tax Tribunals

Disqualification from office

7 The Scottish Tax Tribunals

Eligibility under regulations

- 8 The Scottish Tax Tribunals
- 9 The Scottish Tax Tribunals

PART 2 — CONDITIONS OF MEMBERSHIP ETC.

Application of this Part

10 The Scottish Tax Tribunals

Initial period of office

11 The Scottish Tax Tribunals

Reappointment

- 12 The Scottish Tax Tribunals
- 13 The Scottish Tax Tribunals
- 14 The Scottish Tax Tribunals

Appointment to position of President

15 The Scottish Tax Tribunals

Termination of appointment

16 The Scottish Tax Tribunals

Pensions etc.

17 The Scottish Tax Tribunals

Oaths

18 The Scottish Tax Tribunals

Other conditions

19 The Scottish Tax Tribunals
PART 3 — CONDUCT AND DISCIPLINE

Application of this Part

20 The Scottish Tax Tribunals

Conduct Rules

- 21 The Scottish Tax Tribunals
- 22 The Scottish Tax Tribunals
- 23 The Scottish Tax Tribunals

Reprimand etc.

- 24 The Scottish Tax Tribunals
- 25 The Scottish Tax Tribunals

Suspension of membership

- 26 The Scottish Tax Tribunals
- 27 The Scottish Tax Tribunals

Changes to legislation: Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 07 May 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. (See end of Document for details) View outstanding changes

Judicial Complaints Reviewer

- 28 The Scottish Tax Tribunals
- 29 The Scottish Tax Tribunals

PART 4 — FITNESS AND REMOVAL

Application of this Part

30 The Scottish Tax Tribunals

Constitution and procedure

- 31 The Scottish Tax Tribunals
- 32 The Scottish Tax Tribunals

Composition and remuneration

- 33 The Scottish Tax Tribunals
- 34 The Scottish Tax Tribunals

Proceedings before fitness assessment tribunal

- 35 The Scottish Tax Tribunals
- 36 The Scottish Tax Tribunals

Suspension during investigation

- 37 The Scottish Tax Tribunals
- 38 The Scottish Tax Tribunals
- 39 The Scottish Tax Tribunals

Report and removal

- 40 The Scottish Tax Tribunals
- 41 The Scottish Tax Tribunals

Application of this Part to the President of the Tax Tribunals

42 The Scottish Tax Tribunals

Interpretation

43 The Scottish Tax Tribunals

SCHEDULE 3 — Claims for relief from double assessment and for repayment

Introduction

1 This schedule applies to a claim under section 106, 107...

Making of claims

2 (1) A claim must be made in such form as...

Duty to keep and preserve records

3 (1) A person who wishes to make a claim must—...

Preservation of information etc.

4 The duty under paragraph 3 to preserve records may be...

Penalty for failure to keep and preserve records

5 (1) A person ("P") who fails to comply with paragraph...

Reasonable excuse for failure to keep and preserve records

6 (1) If P satisfies Revenue Scotland or (on appeal) the...

Assessment of penalties under paragraph 5

7 (1) Where a person becomes liable for a penalty under...

Enforcement of penalties under paragraph 5

8 (1) A penalty under paragraph 5 must be paid—

Power to change penalty provisions in paragraphs 5 to 8

9 (1) The Scottish Ministers may by regulations make provision (or...

Amendment of claim by claimant

10 (1) The claimant may amend the claim by notice to...

Correction of claim by Revenue Scotland

11 (1) Revenue Scotland may by notice to the claimant amend...

Giving effect to claims and amendments

12 (1) As soon as practicable after a claim is made,...

Notice of enquiry

13 (1) Revenue Scotland may enquire into a person's claim or...

Completion of enquiry

14 (1) An enquiry under paragraph 13 is completed—

Direction to complete enquiry

15 (1) The claimant may apply to the tribunal for a...

Giving effect to amendments under paragraph 14

16 (1) Within 30 days after the date of issue of...

Appeals against amendments under paragraph 14

17 (1) An appeal may be brought against a conclusion stated...

SCHEDULE 4 — Minor and consequential modifications

Changes to legislation: Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 07 May 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. (See end of Document for details) View outstanding changes

Debtors (Scotland) Act 1987

1 (1) The Debtors (Scotland) Act 1987 (c.18) is amended as...

Environment Act 1995

2 (1) The Environment Act 1995 (c.25) is amended as follows....

Public Finance and Accountability (Scotland) Act 2000

3 In section 9(1) of the Public Finance and Accountability (Scotland)...

Ethical Standards in Public Life etc. (Scotland) Act 2000

4 In the Ethical Standards in Public Life etc. (Scotland) Act...

Freedom of Information (Scotland) Act 2002

5 In the Freedom of Information (Scotland) Act 2002 (asp 13),...

Public Appointments and Public Bodies etc. (Scotland) Act 2003

6 In the Public Appointments and Public Bodies etc. (Scotland) Act...

Public Services Reform (Scotland) Act 2010

7 In the Public Services Reform (Scotland) Act 2010 (asp 8),...

Public Records (Scotland) Act 2011

8 In the Public Records (Scotland) Act 2011 (asp 12), in...

Land and Buildings Transaction Tax (Scotland) Act 2013

9 (1) The LBTT(S) Act 2013 is amended as follows.

Landfill Tax (Scotland) Act 2014

10 (1) The LT(S) Act 2014 is amended as follows.

Tribunals (Scotland) Act 2014

11 (1) The Tribunals (Scotland) Act 2014 (asp 10) is amended...

Procurement Reform (Scotland) Act 2014

12 In the Procurement Reform (Scotland) Act 2014 (asp 12), in...

SCHEDULE 5 — Index of defined expressions

Changes to legislation:

Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 07 May 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:
      s. 170 cross-heading words added by 2017 asp 2 Sch. 2 para. 11
      s. 164 cross-heading words inserted by 2017 asp 2 Sch. 2 para. 4
      s. 164 heading words inserted by 2017 asp 2 Sch. 2 para. 5(2)
      s. 171 heading words inserted by 2017 asp 2 Sch. 2 para. 13(2)
      s. 216 cross-heading inserted by 2017 asp 2 Sch. 2 para. 22
      s. 209 cross-heading words substituted by 2017 asp 2 Sch. 2 para. 17
      s. 211 cross-heading words substituted by 2017 asp 2 Sch. 2 para. 20
      s. 141(4) words repealed by 2017 asp 2 Sch. 2 para. 2(3)
      s. 159(1) table words added by 2017 asp 2 Sch. 2 para. 3(2)
      s. 159(6) words inserted by 2017 asp 2 Sch. 2 para. 3(3)
      s. 164(1) words inserted by 2017 asp 2 Sch. 2 para. 5(3)
      s. 165 title words inserted by 2017 asp 2 Sch. 2 para. 6
      s. 166 title words inserted by 2017 asp 2 Sch. 2 para. 7
      s. 167 title words inserted by 2017 asp 2 Sch. 2 para. 8
      s. 168(1) table substituted by 2017 asp 2 Sch. 2 para. 9(2)
      s. 168(4) words substituted by 2017 asp 2 Sch. 2 para. 9(3)
      s. 168(5) words substituted by 2017 asp 2 Sch. 2 para. 9(4)
      s. 169(1) words substituted by 2017 asp 2 Sch. 2 para. 10
      s. 170 title words inserted by 2017 asp 2 Sch. 2 para. 12(2)
      s. 170(1) words substituted by 2017 asp 2 Sch. 2 para. 12(3)
      s. 171(1)(b) words substituted by 2017 asp 2 Sch. 2 para. 13(3)
      s. 172 title words inserted by 2017 asp 2 Sch. 2 para. 14
      s. 173 title words inserted by 2017 asp 2 Sch. 2 para. 15
      s. 182(6) table words added by 2017 asp 2 Sch. 2 para. 16(2)
      s. 182(7) words substituted by 2017 asp 2 Sch. 2 para. 16(3)
      s. 209 title words substituted by 2017 asp 2 Sch. 2 para. 18(2)
      s. 209(1)(a) substituted by 2017 asp 2 Sch. 2 para. 18(3)
      s. 210 title words substituted by 2017 asp 2 Sch. 2 para. 19(2)
      s. 210(4) substituted by 2017 asp 2 Sch. 2 para. 19(3)
      s. 216(1) words inserted by 2017 asp 2 Sch. 2 para. 23
      s. 252 words inserted by 2017 asp 2 Sch. 2 para. 26
      Sch. 5 words inserted by 2017 asp 2 Sch. 2 para. 27(2)
      Sch. 5 words substituted by 2017 asp 2 Sch. 2 para. 27(3)
```

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)