

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 12 – Final Provisions

Commencement and short title

Section 261 – Short title

300. This section provides that the short title of the Act is the Revenue Scotland and Tax Powers Act 2014.