

*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**

#### ***Schedule 1 – Revenue Scotland***

##### **Revenue Scotland**

##### **Remuneration and expenses**

305. [Paragraph 4](#) makes provision allowing Revenue Scotland, with the approval of Ministers, to determine the remuneration of its members and members of its committees, and for the reimbursement of expenses incurred by those members when carrying out their functions.