

*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 4 – Minor and Consequential Modifications***

356. [Schedule 4](#) makes consequential amendments to listed Acts. One of the effects is that Revenue Scotland is made subject to the Ethical Standards in Public Life etc. (Scotland) Act 2000 and other Acts generally applicable to devolved public bodies<sup>1</sup>. The legislation for LBTT and SLfT is also amended in consequence of the provisions of the Act, for example to provide that references to the ‘Tax Authority’ in LBTT(S)A 2013 and LT(S)A 2014 mean Revenue Scotland. The Debtors (Scotland) Act 1987 is amended to ensure that the same enforcement machinery which is available to HMRC for the recovery of tax, penalties and interest owed by taxpayers is also available to Revenue Scotland.

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<sup>1</sup> Some of these requirements apply automatically to Scottish Administration bodies.