

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 2 - Revenue Scotland

Independence of Revenue Scotland

Section 7 – Independence of Revenue Scotland

16. This section makes provision for Revenue Scotland's independence in that the Scottish Ministers must not direct or otherwise seek to control Revenue Scotland in the exercise of its functions. Revenue Scotland's independence is, however, subject to any contrary provisions made in this Act or any other enactment.