

*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**

#### **Part 4 – the Scottish Tax Tribunals**

##### *Chapter 1 — Introductory*

##### *Section 20 – Overview*

33. This section provides an overview of Part 4 of the Act which provides for the establishment of the Tax Tribunals to hear appeals and exercise other functions in relation to devolved taxes.