



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 12

FINAL PROVISIONS

Interpretation

252 General interpretation

In this Act—

“the LBTT(S) Act 2013” means the Land and Buildings Transaction Tax (Scotland) Act 2013 (asp 11),

“the LT(S) Act 2014” means the Landfill Tax (Scotland) Act 2014 (asp 2),

“designated officer” means a member of staff of Revenue Scotland or other person who is, or a category of members of staff or other persons who are, designated by Revenue Scotland for the purposes of this Act,

“information notice” has the meaning given by section 131(1),

“notice of appeal” means a notice under section 242,

“notice of review” means a notice under section 235,

“Revenue Scotland determination” means a determination under section 95,

“tribunal” has the meaning given by section 249.

Commencement Information

II S. 252 in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

253 Index of defined expressions

Schedule 5 contains an index of expressions defined or otherwise explained in this Act.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Interpretation is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Commencement Information

I2 [S. 253](#) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

Changes to legislation:

Revenue Scotland and Tax Powers Act 2014, Cross Heading: Interpretation is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)