



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 2

### REVENUE SCOTLAND

#### *Annual report*

#### **12 Annual report**

- (1) As soon as possible after the end of each financial year, Revenue Scotland must—
  - (a) prepare and publish a report on the exercise of its functions during that year,
  - (b) send a copy of the report to the Scottish Ministers, and
  - (c) lay a copy of the report before the Scottish Parliament.
- (2) “Financial year” means—
  - (a) the period beginning with the establishment of Revenue Scotland and ending on 31 March in the following year, and
  - (b) each subsequent period of a year ending on 31 March.
- (3) Revenue Scotland may publish such other reports and information on matters relevant to its functions as it considers appropriate.