



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 2

### REVENUE SCOTLAND

#### *Money*

#### **5 Payments into the Scottish Consolidated Fund**

- (1) Revenue Scotland must pay money received in the exercise of its functions into the Scottish Consolidated Fund.
- (2) But Revenue Scotland may do so after deduction of payments in connection with repayments, including payments of interest on—
  - (a) repayments, or
  - (b) payments treated as repayments.

#### **6 Rewards**

Revenue Scotland may pay a reward to a person in return for a service which relates to a function of Revenue Scotland.