



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.