



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 2

### REVENUE SCOTLAND

#### *Delegation of Revenue Scotland functions*

#### **4 Delegation of functions by Revenue Scotland**

- (1) Revenue Scotland may delegate—
  - (a) any of its functions relating to land and buildings transaction tax to the Keeper of the Registers of Scotland (“the Keeper”),
  - (b) any of its functions relating to Scottish landfill tax to the Scottish Environment Protection Agency (“SEPA”).
- (2) Revenue Scotland may give directions to the Keeper or to SEPA as to how a delegated function is to be exercised and the Keeper and SEPA must comply with any such direction.
- (3) Delegations or directions under this section may be varied or revoked at any time.
- (4) Revenue Scotland must publish information about—
  - (a) delegations under this section, and
  - (b) directions given under this section.
- (5) Revenue Scotland must lay before the Scottish Parliament a copy of information published under subsection (4).
- (6) Subsections (4) and (5) do not apply to the extent that Revenue Scotland considers that publication of the information would prejudice the effective exercise of its functions.
- (7) Delegation of a function under this section does not affect—
  - (a) Revenue Scotland’s ability to exercise that function,
  - (b) Revenue Scotland’s responsibility for that function.

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*Status: This is the original version (as it was originally enacted).*

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- (8) Revenue Scotland may reimburse the Keeper or SEPA for any expenditure incurred which is attributable to the exercise by the Keeper or SEPA of functions delegated under this section.