



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 2

### REVENUE SCOTLAND

#### *Independence of Revenue Scotland*

#### **7 Independence of Revenue Scotland**

- (1) The Scottish Ministers must not—
  - (a) give directions relating to, or
  - (b) otherwise seek to control,the exercise by Revenue Scotland of its functions.
- (2) This section is subject to any contrary provision made by or under this Act or any other enactment.