

*These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014*

# **REVENUE SCOTLAND AND TAX POWERS ACT 2014**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 12 – Final Provisions**

##### **Interpretation**

###### *Section 252 – General interpretation*

291. This section provides a list and explanation of general terms which are used throughout the Act.

###### *Section 253 – Index of defined expressions*

292. This section introduces schedule 5 which contains an index of the main expressions defined or explained in the Act.

##### **Subordinate legislation**

###### *Section 254 – Subordinate legislation*

293. This section sets out the parliamentary procedure to which the various delegated powers will be subject.

##### **Ancillary provision**

###### *Section 255 – Ancillary provision*

294. This section provides a power for the Scottish Ministers to make ancillary provision in relation to the Act.

##### **Modifications of enactments**

###### *Section 256 – Minor and consequential modifications of enactments*

295. This section introduces schedule 4 which sets out minor and consequential amendments and repeals of enactments made as a result of the provisions in the Act.

##### **Crown application**

###### *Section 257 – Crown application: criminal offences*

296. The Act applies to the Crown by virtue of section 20 of the Interpretation and Legislative Reform (Scotland) Act 2010. In line with usual practice for Acts of the Scottish Parliament, section 257 has the effect that the Crown cannot be found criminally liable in terms of the offences created by the Act, such as those set out in sections 155

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(offence of concealing etc. documents following information notice) and 156 (offence of concealing etc. documents following information notification). However, through the mechanism in subsection (2) any unlawful conduct on the part of Crown bodies can be declared unlawful. Subsection (3) has the effect that section 257 does not exempt civil servants from criminal prosecution; this has particular relevance to the offence in section 19 (wrongful disclosure of protected taxpayer information).

***Section 258 – Crown application: powers of entry***

297. This section provides that power of entry in relation to Crown land can be granted only with the consent of the appropriate authority. The section sets out a table defining for the purposes of this Act what is considered “Crown land” and who the relevant authority is.

***Section 259 – Crown application: Her Majesty***

298. This section provides that nothing in this Act affects Her Majesty in Her private capacity.

**Commencement and short title**

***Section 260 – Commencement***

299. This section sets out those sections which will come into force on the day after Royal Assent and states that the other provisions come into force at a time specified in order(s) made by the Scottish Ministers.

***Section 261 – Short title***

300. This section provides that the short title of the Act is the Revenue Scotland and Tax Powers Act 2014.