



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 2

REVENUE SCOTLAND

Independence of Revenue Scotland

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- (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.