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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 370 (C. 35)**

**TAXES**

**The Revenue Scotland and Tax Powers Act  
2014 (Commencement No. 2) Order 2014**

<i>Made</i>	- - - -	<i>16th December 2014</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>18th December 2014</i>
<i>Coming into force</i>	- -	<i>1st January 2015</i>

The Scottish Ministers make the following Order in exercise of the power conferred by section 260(2) of the Revenue Scotland and Tax Powers Act 2014<sup>(1)</sup>.

**Citation and commencement**

1. This Order may be cited as the Revenue Scotland and Tax Powers Act 2014 (Commencement No. 2) Order 2014 and comes into force on 1st January 2015.

**Day appointed**

2.—(1) The day appointed for the coming into force of the provisions of the Revenue Scotland and Tax Powers Act 2014 specified in column 1 of the table in the Schedule to this Order (so far as not then in force and the subject matter of which is specified in column 2 of that table) is 1st January 2015.

(2) Where a purpose is specified in column 3 of that table, a provision mentioned in column 1 comes into force in accordance with paragraph (1) only for that purpose.

St Andrew's House,  
Edinburgh  
16th December 2014

*JOHN SWINNEY*  
A member of the Scottish Government

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE		Article 2
<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
<i>(provision of the Revenue Scotland and Tax Powers Act 2014)</i>	<i>(subject matter)</i>	<i>(purpose)</i>
Section 1	Overview of the Revenue Scotland and Tax Powers Act 2014	
Section 2 and schedule 1	Establishment of Revenue Scotland	
Section 3	Functions of Revenue Scotland	
Section 4	Delegation of functions by Revenue Scotland	
Section 5	Payments into the Scottish Consolidated Fund	
Section 6	Rewards	
Section 7	Independence of Revenue Scotland	
Section 8	Ministerial guidance	
Section 9	Provision of information, advice or assistance to the Scottish Ministers	
Section 10	Charter of standards and values	
Section 11	Corporate plan	
Section 12	Annual report	
Section 13	Use of information by Revenue Scotland and other persons	
Section 14	Protected taxpayer information	
Section 15	Confidentiality of protected taxpayer information	
Section 16	Protected taxpayer information: declaration of confidentiality	
Section 17	Disclosure of information prohibited or restricted by statute or agreement	
Section 18	Protected taxpayer information: use by the Keeper	
Section 19	Wrongful disclosure of protected taxpayer information	
Section 26(4) and paragraph 23 of schedule 2	Content of conduct rules concerning members of the Scottish Tax Tribunals	For the purposes of the paragraph cited only

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
<i>(provision of the Revenue Scotland and Tax Powers Act 2014)</i>	<i>(subject matter)</i>	<i>(purpose)</i>
Section 251	Communications from taxpayers to Revenue Scotland	
Section 256 and paragraphs 2 to 8, 9(13), (17) and (21)(b) and (c), 10(15) and (19) and 12 of schedule 4	Miscellaneous provisions consequential on the above commencements	For the purposes of the paragraphs cited only

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order brings into force certain provisions of the Revenue Scotland and Tax Powers Act 2014 on 1st January 2015. The relevant provisions establish Revenue Scotland as a body corporate and provide for the functions it will discharge in the period from its constitution to the date on which Land and Buildings Transaction Tax and Scottish Landfill Tax become chargeable.

The commencement of section 2 of the Revenue Scotland and Tax Powers Act 2014 also sets the day on which the Revenue Scotland and Tax Powers Act 2014 (Consequential Provisions and Modifications) Order 2014 ([S.I. 2014/3294](#)) will come into force.

The Revenue Scotland and Tax Powers Act 2014 received Royal Assent on 24th September 2014. Sections 254, 255, 257, 258, 259, 260 and 261 of and paragraphs 9(12) and 10(14) of schedule 4 to that Act came into force on 25th September 2014.

## NOTE AS TO EARLIER COMMENCEMENT ORDERS

*(This note is not part of the Order)*

### Provisions commenced on 7th November 2014 by [S.S.I. 2014/278](#)

Section 11 (partially)

Section 26(4) and paragraphs 2(3), 9, 22 and 32 of schedule 2 (partially)

Section 32

Section 33

Section 39(1) (partially)

Section 45(2) (partially)

Section 46 (partially)

Section 47 (partially)

Section 48 (partially)

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Section 50

Section 51

Section 52

Section 53

Section 54

Section 55

Section 56

Section 74 (partially)

Section 81

Section 92 (partially)

Section 94 (partially)

Section 111 (partially)

Section 114 and paragraphs 3 and 15 of schedule 3 (partially)

Section 138 (partially)

Section 142 (partially)

Section 217 (partially)

Section 220 (partially)

Section 222

Section 245 (partially)

Section 249 (partially)

Section 256 and paragraphs 9(1), (6), (8), (9), (15), (16)(a) and (c), (18), (19) and (22)(a)(i) and 10(1), (2), (3), (4), (5), (6), (7), (8), (11), (12), (17) and (18)(a) of schedule 4 (partially)

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