

**2014 No. 278 (C. 26)**

**TAXES**

**The Revenue Scotland and Tax Powers Act 2014  
(Commencement No. 1) Order 2014**

|  |         |                          |
|--|---------|--------------------------|
| <i>Made</i>                                | - - - - | <i>24th October 2014</i> |
| <i>Laid before the Scottish Parliament</i> |         | <i>27th October 2014</i> |
| <i>Coming into force</i>                   | - -     | <i>7th November 2014</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(a).

**Citation and commencement**

1. This Order may be cited as the Revenue Scotland and Tax Powers Act 2014 (Commencement No. 1) Order 2014 and comes into force on 7th November 2014.

**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 (the subject matter of which is specified in column 2 of that table) is 7th November 2014.

(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.

*JOHN SWINNEY*  
A member of the Scottish Government

St Andrew's House,  
Edinburgh  
24th October 2014

## SCHEDULE

Article 2

| <i>Column 1<br/>(provision of the Revenue Scotland and<br/>Tax Powers Act 2014)</i> | <i>Column 2<br/>(subject matter)</i>   | <i>Column 3<br/>(purpose)</i>                  |
|---|--|--|
| Section 11  | Revenue Scotland's first planning period                                     | For the purpose of making orders               |
| Section 26(4) and paragraphs 2(3), 9, 22 and 32 of schedule 2                       | Membership of the Scottish Tax Tribunals                                     | For the purpose of making regulations or rules |
| Section 32  | Voting for decisions in the Scottish Tax Tribunals                           |  |
| Section 33  | Chairing members of the Scottish Tax Tribunals                               |  |
| Section 39(1)   | Time limit for permission to appeal  | For the purpose of making regulations          |
| Section 45(2)   | Venue for hearings of the Scottish Tax Tribunals                             | For the purpose of making tribunal rules       |
| Section 46  | Powers, rights, privileges and other authority of the Scottish Tax Tribunals | For the purpose of making tribunal rules       |
| Section 47  | Enforcement of decisions of the Scottish Tax Tribunals                       | For the purpose of making tribunal rules       |
| Section 48  | Award of expenses in the Scottish Tax Tribunals                              | For the purpose of making tribunal rules       |
| Section 50  | Offences in relation to proceedings in the Scottish Tax Tribunals            |  |
| Section 51  | Tribunal rules   |  |
| Section 52  | Tribunal rules: exercise of functions  |  |
| Section 53  | Tribunal rules: extent of rule-making  |  |
| Section 54  | Tribunal rules: proceedings and steps  |  |
| Section 55  | Tribunal rules: hearings in cases  |  |

| <i>Column 1<br/>(provision of the Revenue Scotland and<br/>Tax Powers Act 2014)</i>   | <i>Column 2<br/>(subject matter)</i>   | <i>Column 3<br/>(purpose)</i>                           |
|---|--|---|
| Section 56  | Tribunal rules: evidence and decisions   |   |
| Section 74  | Record keeping   | For the purpose of making regulations                   |
| Section 81  | Record keeping in relation to land and buildings transaction tax                         |   |
| Section 92  | Meaning of “appropriate tribunal” in section 88  | For the purpose of making tribunal rules                |
| Section 94  | Meaning of “the tribunal” in section 94  | For the purpose of making tribunal rules                |
| Section 111   | Unjustified enrichment: reimbursement arrangements                                       | For the purpose of making regulations                   |
| Section 114 and paragraphs 3 and 15 of schedule 3   | Record keeping in relation to claims for relief from double assessment and for repayment | For the purpose of making regulations or tribunal rules |
| Section 138   | Resolution of disputes as to privileged communications                                   | For the purpose of making regulations                   |
| Section 142   | Meaning of “involved third parties” in section 142                                       | For the purpose of making orders                        |
| Section 217   | Relevant date in relation to interest on unpaid tax                                      | For the purpose of making regulations                   |
| Section 220   | Rates of interest  | For the purpose of making regulations                   |
| Section 222   | Fees for payment   |   |
| Section 245   | Postponement of tax pending review or appeal   | For the purpose of making regulations                   |
| Section 249   | Meaning of “the tribunal” in Part 11 (reviews and appeals)                               | For the purpose of making tribunal rules                |
| 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 | Consequential amendments of 2013 asp 11 and 2014 asp 2                                   | 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 7th November 2014. The relevant provisions contain Ministerial powers to make subordinate legislation and provide for consequential amendments to the Land and Buildings Transaction Tax (Scotland) Act 2013 (asp 11) and the Landfill Tax (Scotland) Act 2014 (asp 2).

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.

---

© Crown copyright 2014

Printed in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, the Queen's Printer for Scotland.

£4.25

S2014102413 10/2014 19585

<http://www.legislation.gov.uk/id/ssi/2014/278>

ISBN 978-0-11-102469-0



9 780111 024690