



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

REVENUE SCOTLAND AND TAX POWERS ACT 2014

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13 For the purpose of paragraph 12(3)(b), a member is ineligible...
14 For the purpose of paragraph 12(3)(c), the President of the...

Appointment to position of President

- 15 (1) Sub-paragraph (2) applies where a legal member of the...

Termination of appointment

- 16 A member of the Tax Tribunals ceases to hold the...

Pensions etc.

- 17 (1) The Scottish Ministers may make arrangements as to—

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- 18 (1) Each of the members of the Tax Tribunals must...

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23 Rules under paragraph 22(1)— (a) may make different provision for...

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- 24 (1) Where the condition in sub-paragraph (2) is met in...
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- 29 (1) Sub-paragraph (2) applies where a case is referred to...
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- 34 (1) The Scottish Ministers— (a) must pay such expenses as...

Proceedings before fitness assessment tribunal

- 35 (1) A fitness assessment tribunal may require any person—
- 36 (1) Sub-paragraph (2) applies where a person on whom a...

Suspension during investigation

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- 38 (1) Sub-paragraph (2) applies if a fitness assessment tribunal—
- 39 Suspension under paragraph 37(2) or 38(2) does not affect any...

Report and removal

- 40 (1) A report by a fitness assessment tribunal must—
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Preservation of information etc.

4 The duty under paragraph 3 to preserve records may be...

Penalty for failure to keep and preserve records

5 (1) A person (“P”) who fails to comply with paragraph...

Reasonable excuse for failure to keep and preserve records

6 (1) If P satisfies Revenue Scotland or (on appeal) the...

Assessment of penalties under paragraph 5

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Enforcement of penalties under paragraph 5

8 (1) A penalty under paragraph 5 must be paid—

Power to change penalty provisions in paragraphs 5 to 8

9 (1) The Scottish Ministers may by regulations make provision (or...

Amendment of claim by claimant

10 (1) The claimant may amend the claim by notice to...

Correction of claim by Revenue Scotland

11 (1) Revenue Scotland may by notice to the claimant amend...

Giving effect to claims and amendments

12 (1) As soon as practicable after a claim is made,...

Notice of enquiry

13 (1) Revenue Scotland may enquire into a person's claim or...

Completion of enquiry

14 (1) An enquiry under paragraph 13 is completed—

Direction to complete enquiry

15 (1) The claimant may apply to the tribunal for a...

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Debtors (Scotland) Act 1987

- 1 (1) The Debtors (Scotland) Act 1987 (c.18) is amended as...

Environment Act 1995

- 2 (1) The Environment Act 1995 (c.25) is amended as follows....

Public Finance and Accountability (Scotland) Act 2000

- 3 In section 9(1) of the Public Finance and Accountability (Scotland)...

Ethical Standards in Public Life etc. (Scotland) Act 2000

- 4 In the Ethical Standards in Public Life etc. (Scotland) Act...

Freedom of Information (Scotland) Act 2002

- 5 In the Freedom of Information (Scotland) Act 2002 (asp 13),...

Public Appointments and Public Bodies etc. (Scotland) Act 2003

- 6 In the Public Appointments and Public Bodies etc. (Scotland) Act...

Public Services Reform (Scotland) Act 2010

- 7 In the Public Services Reform (Scotland) Act 2010 (asp 8),...

Public Records (Scotland) Act 2011

- 8 In the Public Records (Scotland) Act 2011 (asp 12), in...

Land and Buildings Transaction Tax (Scotland) Act 2013

- 9 (1) The LBTT(S) Act 2013 is amended as follows.

Landfill Tax (Scotland) Act 2014

- 10 (1) The LT(S) Act 2014 is amended as follows.

Tribunals (Scotland) Act 2014

- 11 (1) The Tribunals (Scotland) Act 2014 (asp 10) is amended...

Procurement Reform (Scotland) Act 2014

- 12 In the Procurement Reform (Scotland) Act 2014 (asp 12), in...

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