

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Overview

5. The Act comprises 261 sections and five schedules and is divided into 12 Parts as follows:
- **PART 1** provides an overview of the Act's structure in relation to the different Parts and schedules.
 - **PART 2** establishes Revenue Scotland and provides for its general functions and responsibilities.
 - **PART 3** makes provision about the use and protection of taxpayer and other information.
 - **PART 4** sets out in detail the composition and operational arrangements of the new two-tier Scottish Tax Tribunals.
 - **PART 5** outlines the general anti-avoidance rule applying to avoidance of the two devolved taxes.
 - **PART 6** sets out the powers and duties of taxpayers and Revenue Scotland, outlines the arrangements and time limits for taxpayer self-assessments and Revenue Scotland assessments and the arrangements for handling of double or overpayment of tax.
 - **PART 7** makes provision for Revenue Scotland's investigatory powers.
 - **PART 8** sets out the matters in relation to which penalties may be imposed.
 - **PART 9** makes provision about the interest payable on unpaid tax and on penalties.
 - **PART 10** contains provisions on debt enforcement by Revenue Scotland.
 - **PART 11** sets out the review and appeals process.
 - **PART 12** outlines final provisions including an index of defined expressions, subordinate legislation and ancillary powers.