

*These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014*

# **REVENUE SCOTLAND AND TAX POWERS ACT 2014**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 12 – Final Provisions**

#### **Ancillary provision**

#### ***Section 255 – Ancillary provision***

294. This section provides a power for the Scottish Ministers to make ancillary provision in relation to the Act.