

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

EXPLANATORY NOTES

THE ACT

Schedule 1 – Revenue Scotland

Revenue Scotland Procedure

307. [Paragraph 6](#) sets out that Revenue Scotland may regulate its own procedures and that of its committees. The validity of proceedings set by Revenue Scotland and its committees is not affected by any membership vacancy, any defect in the appointment of a member or the subsequent disqualification of a member after appointment.