

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 2 – the Scottish Tax Tribunals

Part 2 – Conditions of membership etc.

Pensions etc.

322. [Paragraph 17](#) provides for the Scottish Ministers to make arrangements in relation to pensions, allowances and gratuities.