

*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**

#### **Part 2 - Revenue Scotland**

#### **Establishment of Revenue Scotland**

##### ***Section 2 – Revenue Scotland***

8. This section establishes Revenue Scotland as a corporate body with a separate legal personality to that of the Scottish Ministers<sup>1</sup>. Revenue Scotland's Gaelic name (Teachd-a-steach Alba) has equal legal status. Section 2 also introduces schedule 1 which is concerned with the membership, procedures and staffing of Revenue Scotland.
9. Revenue Scotland is part of the Scottish Administration, within the meaning of section 126(8) of the Scotland Act 1998, by virtue of an order under section 104 of that Act<sup>2</sup>.

---

<sup>1</sup> Revenue Scotland was previously an administrative Division of the Scottish Government.

<sup>2</sup> The Revenue Scotland and Tax Powers Act 2014 (Consequential Provisions and Modifications Order 2014 (2014 No. 3294))