

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

Money

Section 6 – Rewards

15. This section provides that Revenue Scotland may pay a reward to a person for a service relating to a function of Revenue Scotland, an example being information which leads to the collection of undeclared tax.