

*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 2 - Revenue Scotland**

#### **Ministerial guidance**

##### *Section 8 – Ministerial guidance*

17. This section sets out that the Scottish Ministers may give guidance to Revenue Scotland about the exercise of its functions and that Revenue Scotland must have regard to that guidance. The guidance provided must be published, as considered appropriate by Ministers, and laid before the Scottish Parliament unless the Scottish Ministers consider that to do so would impact upon the ability of Revenue Scotland to carry out its functions effectively.