

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 7 – Investigatory Powers of Revenue Scotland

Chapter 1 — Investigatory Powers: Introductory

Overview

Section 119 – Investigatory powers of Revenue Scotland: overview

161. This section sets out an overview of Part 7 of the Act.