



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 1

OVERVIEW OF ACT

1 Overview of Act

This Act is arranged as follows—

- Part 2 establishes Revenue Scotland and provides for its general functions and responsibilities,
- Part 3 makes provision about the use and protection of taxpayer and other information,
- Part 4 establishes the Scottish Tax Tribunals,
- Part 5 puts in place a general anti-avoidance rule,
- Part 6 contains provisions on the self-assessment system, the checking of tax returns by Revenue Scotland and claims for repayment of tax,
- Part 7 makes provision for Revenue Scotland's investigatory powers,
- Part 8 sets out the matters in relation to which penalties may be imposed,
- Part 9 makes provision about the interest payable on unpaid tax, on penalties and on tax repayments,
- Part 10 contains provisions on debt enforcement by Revenue Scotland,
- Part 11 sets out the system for the review, mediation and appeal of Revenue Scotland decisions, and
- Part 12 contains general and final provisions.

Commencement Information

- II** [S. 1](#) in force at 1.1.2015 by [S.S.I. 2014/370](#), [art. 2](#), [sch.](#)

Changes to legislation:

Revenue Scotland and Tax Powers Act 2014, PART 1 is up to date with all changes known to be in force on or before 10 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)