



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 12

FINAL PROVISIONS

Subordinate legislation

254 Subordinate legislation

- (1) Orders and regulations under this Act are subject to the negative procedure.
- (2) Subsection (1) does not apply to—
 - (a) orders and regulations for which provision is made in subsection (3) or (4),
 - (b) orders under section 260(2).
- (3) Orders and regulations under the following provisions are subject to the affirmative procedure—
 - (a) section 31(1),
 - (b) section 32,
 - (c) section 49(1),
 - (d) section 50(1),
 - (e) section 80(1),
 - (f) section 81(2),
 - (g) section 111(1),
 - (h) section 153,
 - (i) section 181(1),
 - (j) section 194(1),
 - (k) section 208(1),
 - (l) section 216(1),
 - (m) section 220(1),
 - (n) section 230,
 - (o) section 233(6),

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Subordinate legislation is up to date with all changes known to be in force on or before 14 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. (See end of Document for details) [View outstanding changes](#)

- (p) section 245(2),
 - (q) paragraph 9(1) of schedule 3.
- (4) Orders under section 255(1) which contain provision which adds to, replaces or omits any part of the text of an Act are also subject to the affirmative procedure.
- (5) Orders and regulations under this Act may—
- (a) make different provision for different purposes (including for different devolved taxes),
 - (b) contain incidental, supplementary, consequential, transitional, transitory or saving provision.
- (6) Subsection (5)(b) does not apply to orders under section 255(1).

Changes to legislation:

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[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\(3\)](#)