



# 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),

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*Status: This is the original version (as it was originally enacted).*

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- (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).