



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 12

### FINAL PROVISIONS

#### *Communications from taxpayers to Revenue Scotland*

#### **251 Communications from taxpayers to Revenue Scotland**

- (1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to Revenue Scotland must comply with the requirements set out in subsection (2).
- (2) The requirements are that the thing—
  - (a) must be in the form specified by Revenue Scotland,
  - (b) must contain the information specified by Revenue Scotland, and
  - (c) must be given in the manner specified by Revenue Scotland.
- (3) Subsections (1) and (2) are subject to any different provision made in or under this Act.

#### **Commencement Information**

**II** [S. 251](#) in force at 1.1.2015 by [S.S.I. 2014/370](#), [art. 2](#), [sch.](#)

#### *Interpretation*

#### **252 General interpretation**

In this Act—

- “the LBTT(S) Act 2013” means the Land and Buildings Transaction Tax (Scotland) Act 2013 (asp 11),
- “the LT(S) Act 2014” means the Landfill Tax (Scotland) Act 2014 (asp 2),

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“designated officer” means a member of staff of Revenue Scotland or other person who is, or a category of members of staff or other persons who are, designated by Revenue Scotland for the purposes of this Act,

“information notice” has the meaning given by section 131(1),

“notice of appeal” means a notice under section 242,

“notice of review” means a notice under section 235,

“Revenue Scotland determination” means a determination under section 95,

“tribunal” has the meaning given by section 249.

#### Commencement Information

**I2** S. 252 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

### 253 Index of defined expressions

Schedule 5 contains an index of expressions defined or otherwise explained in this Act.

#### Commencement Information

**I3** S. 253 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

### *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,

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- (o) section 233(6),
  - (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).

#### *Ancillary provision*

### **255 Ancillary provision**

- (1) The Scottish Ministers may by order make such incidental, supplementary, consequential, transitional, transitory or saving provision as they consider appropriate for the purposes of, in connection with, or for giving full effect to, this Act or any provision of it.
- (2) An order under subsection (1) may modify any enactment (including this Act).

#### *Modification of enactments*

### **256 Minor and consequential modifications of enactments**

Schedule 4 makes minor and consequential amendments and repeals of enactments.

#### **Commencement Information**

- I4** S. 256 in force at 7.11.2014 for specified purposes by S.S.I. 2014/278, art. 2, sch.
- I5** S. 256 in force at 1.1.2015 for specified purposes by S.S.I. 2014/370, art. 2, sch.
- I6** S. 256 in force at 1.4.2015 in so far as not already in force by S.S.I. 2015/110, art. 2(1)

#### *Crown application*

### **257 Crown application: criminal offences**

- (1) No contravention by the Crown of any provision of or made under this Act makes the Crown criminally liable.
- (2) But the Court of Session may, on the application of the Lord Advocate, declare unlawful any act or omission of the Crown which constitutes such a contravention.
- (3) Despite subsection (1), this Act applies to persons in the public service of the Crown as it applies to other persons.

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## 258 Crown application: powers of entry

- (1) A power of entry conferred by or under this Act is exercisable in relation to Crown land only with the consent of the appropriate authority.
- (2) The following table determines what is “Crown land” and who the “appropriate authority” is in relation to each kind of Crown land.

| <i>Crown land</i>   | <i>Appropriate authority</i>  |
|---|---|
| Land an interest in which belongs to Her Majesty in right of the Crown and which forms part of the Crown estate | The Crown Estate Commissioners  |
| Other land an interest in which belongs to Her Majesty in right of the Crown                                    | The office-holder in the Scottish Administration or the Government department having the management of the land [ <sup>F1</sup> or the relevant person”, and] |
| Land an interest in which belongs to an office-holder in the Scottish Administration                            | The relevant office-holder in the Scottish Administration   |
| Land an interest in which belongs to a Government department  | The relevant Government department  |
| Land an interest in which is held in trust for Her Majesty for the purposes of the Scottish Administration      | The relevant office-holder in the Scottish Administration   |
| Land an interest in which is held in trust for Her Majesty for the purposes of a Government department          | The relevant Government department  |

- (3) “Government department” means a department of the Government of the United Kingdom”.

[<sup>F2</sup>(4) “Relevant person”, in relation to any land to which section 90B(5) of the Scotland Act 1998 applies, means the person who manages that land.]

### Textual Amendments

- F1** Words in s. 258(2) inserted (1.4.2017) by [The Crown Estate Transfer Scheme 2017 \(S.I. 2017/524\)](#), art. 1(2), [Sch. 5 para. 48\(a\)](#)
- F2** S. 258(4) inserted (1.4.2017) by [The Crown Estate Transfer Scheme 2017 \(S.I. 2017/524\)](#), art. 1(2), [Sch. 5 para. 48\(b\)](#)

## 259 Crown application: Her Majesty

Nothing in this Act affects Her Majesty in Her private capacity.

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### *Commencement and short title*

#### **260 Commencement**

- (1) This section, sections 254, 255, 257, 258, 259 and 261 and paragraphs 9(12) and 10(14) of schedule 4 come into force on the day after Royal Assent.
- (2) The other provisions of this Act come into force on such day as the Scottish Ministers may by order appoint.
- (3) An order under subsection (2) may include transitional, transitory or saving provision.

#### **261 Short title**

The short title of this Act is the Revenue Scotland and Tax Powers Act 2014.

**Changes to legislation:**

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**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\(3\)](#)