



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 2

REVENUE SCOTLAND

Delegation of Revenue Scotland functions

4 Delegation of functions by Revenue Scotland

- (1) Revenue Scotland may delegate—
 - (a) any of its functions relating to land and buildings transaction tax to the Keeper of the Registers of Scotland (“the Keeper”),
 - (b) any of its functions relating to Scottish landfill tax to the Scottish Environment Protection Agency (“SEPA”).
- (2) Revenue Scotland may give directions to the Keeper or to SEPA as to how a delegated function is to be exercised and the Keeper and SEPA must comply with any such direction.
- (3) Delegations or directions under this section may be varied or revoked at any time.
- (4) Revenue Scotland must publish information about—
 - (a) delegations under this section, and
 - (b) directions given under this section.
- (5) Revenue Scotland must lay before the Scottish Parliament a copy of information published under subsection (4).
- (6) Subsections (4) and (5) do not apply to the extent that Revenue Scotland considers that publication of the information would prejudice the effective exercise of its functions.
- (7) Delegation of a function under this section does not affect—
 - (a) Revenue Scotland's ability to exercise that function,
 - (b) Revenue Scotland's responsibility for that function.

Status: Point in time view as at 01/01/2015.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Delegation of Revenue Scotland functions is up to date with all changes known to be in force on or before 24 January 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)

- (8) Revenue Scotland may reimburse the Keeper or SEPA for any expenditure incurred which is attributable to the exercise by the Keeper or SEPA of functions delegated under this section.

Commencement Information

II S. 4 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Status:

Point in time view as at 01/01/2015.

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