

Status: Point in time view as at 01/01/2015.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Money is up to date with all changes known to be in force on or before 16 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)



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 2

REVENUE SCOTLAND

Money

5 Payments into the Scottish Consolidated Fund

- (1) Revenue Scotland must pay money received in the exercise of its functions into the Scottish Consolidated Fund.
- (2) But Revenue Scotland may do so after deduction of payments in connection with repayments, including payments of interest on—
 - (a) repayments, or
 - (b) payments treated as repayments.

Commencement Information

II [S. 5](#) in force at 1.1.2015 by [S.S.I. 2014/370](#), art. 2, [sch.](#)

6 Rewards

Revenue Scotland may pay a reward to a person in return for a service which relates to a function of Revenue Scotland.

Commencement Information

I2 [S. 6](#) 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Point in time view as at 01/01/2015.

Changes to legislation:

Revenue Scotland and Tax Powers Act 2014, Cross Heading: Money is up to date with all changes known to be in force on or before 16 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.