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**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Paragraph 7 is up to date with all changes known to be in force on or before 16 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](#)

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## SCHEDULE 1 REVENUE SCOTLAND

### *Internal delegation by Revenue Scotland*

- 7 (1) Revenue Scotland may authorise—
- (a) a member,
  - (b) a committee, or
  - (c) the chief executive or any other member of staff,
- to exercise such of its functions (and to such extent) as it may determine.
- (2) Sub-paragraph (1) does not affect Revenue Scotland's responsibility for the exercise of its functions.

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#### **Commencement Information**

**II** [Sch. 1 para. 7](#) in force at 1.1.2015 by [S.S.I. 2014/370](#), art. 2, [sch.](#)

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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\(3\)](#)