
Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Paragraph 9 is up to date with all changes known to be in force on or before 17 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](#)

SCHEDULE 1 REVENUE SCOTLAND

Powers

- 9 In addition to any other powers it has, Revenue Scotland may do anything which it considers—
- (a) necessary or expedient in connection with the exercise of its functions,
 - (b) incidental or conducive to the exercise of those functions.

Commencement Information

- II** Sch. 1 para. 9 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\(3\)](#)