



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 12

FINAL PROVISIONS

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,
 - (o) section 233(6),

Status: This is the original version (as it was originally enacted).

- (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).