



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.