



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 2

### REVENUE SCOTLAND

#### *Ministerial guidance*

#### **8 Ministerial guidance**

- (1) The Scottish Ministers may give guidance to Revenue Scotland about the exercise of its functions.
- (2) Revenue Scotland must have regard to any guidance given by Ministers.
- (3) Ministers must publish any guidance given to Revenue Scotland under this section as they consider appropriate.
- (4) The Scottish Ministers must lay before the Scottish Parliament a copy of guidance published under subsection (3).
- (5) Subsections (3) and (4) do not apply to the extent that Ministers consider that publication of the guidance would prejudice the effective exercise by Revenue Scotland of its functions.