



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 12

FINAL PROVISIONS

Communications from taxpayers to Revenue Scotland

251 Communications from taxpayers to Revenue Scotland

- (1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to Revenue Scotland must comply with the requirements set out in subsection (2).
- (2) The requirements are that the thing—
 - (a) must be in the form specified by Revenue Scotland,
 - (b) must contain the information specified by Revenue Scotland, and
 - (c) must be given in the manner specified by Revenue Scotland.
- (3) Subsections (1) and (2) are subject to any different provision made in or under this Act.

Interpretation

252 General interpretation

In this Act—

- “the LBTT(S) Act 2013” means the Land and Buildings Transaction Tax (Scotland) Act [2013 \(asp 11\)](#),
- “the LT(S) Act 2014” means the Landfill Tax (Scotland) Act [2014 \(asp 2\)](#),
- “designated officer” means a member of staff of Revenue Scotland or other person who is, or a category of members of staff or other persons who are, designated by Revenue Scotland for the purposes of this Act,
- “information notice” has the meaning given by section 131(1),

- “notice of appeal” means a notice under section 242,
- “notice of review” means a notice under section 235,
- “Revenue Scotland determination” means a determination under section 95,
- “tribunal” has the meaning given by section 249.

253 Index of defined expressions

Schedule 5 contains an index of expressions defined or otherwise explained in this Act.

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),
 - (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).

Ancillary provision

255 Ancillary provision

- (1) The Scottish Ministers may by order make such incidental, supplementary, consequential, transitional, transitory or saving provision as they consider appropriate for the purposes of, in connection with, or for giving full effect to, this Act or any provision of it.
- (2) An order under subsection (1) may modify any enactment (including this Act).

Modification of enactments

256 Minor and consequential modifications of enactments

Schedule 4 makes minor and consequential amendments and repeals of enactments.

Crown application

257 Crown application: criminal offences

- (1) No contravention by the Crown of any provision of or made under this Act makes the Crown criminally liable.
- (2) But the Court of Session may, on the application of the Lord Advocate, declare unlawful any act or omission of the Crown which constitutes such a contravention.
- (3) Despite subsection (1), this Act applies to persons in the public service of the Crown as it applies to other persons.

258 Crown application: powers of entry

- (1) A power of entry conferred by or under this Act is exercisable in relation to Crown land only with the consent of the appropriate authority.
- (2) The following table determines what is “Crown land” and who the “appropriate authority” is in relation to each kind of Crown land.

<i>Crown land</i>	<i>Appropriate authority</i>
Land an interest in which belongs to Her Majesty in right of the Crown and which forms part of the Crown estate	The Crown Estate Commissioners
Other land an interest in which belongs to Her Majesty in right of the Crown	The office-holder in the Scottish Administration or the Government department having the management of the land
Land an interest in which belongs to an office-holder in the Scottish Administration	The relevant office-holder in the Scottish Administration

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

<i>Crown land</i>	<i>Appropriate authority</i>
Land an interest in which belongs to a Government department	The relevant Government department
Land an interest in which is held in trust for Her Majesty for the purposes of the Scottish Administration	The relevant office-holder in the Scottish Administration
Land an interest in which is held in trust for Her Majesty for the purposes of a Government department	The relevant Government department

- (3) “Government department” means a department of the Government of the United Kingdom”.

259 Crown application: Her Majesty

Nothing in this Act affects Her Majesty in Her private capacity.

Commencement and short title

260 Commencement

- (1) This section, sections 254, 255, 257, 258, 259 and 261 and paragraphs 9(12) and 10(14) of schedule 4 come into force on the day after Royal Assent.
- (2) The other provisions of this Act come into force on such day as the Scottish Ministers may by order appoint.
- (3) An order under subsection (2) may include transitional, transitory or saving provision.

261 Short title

The short title of this Act is the Revenue Scotland and Tax Powers Act 2014.