Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 1

OVERVIEW OF ACT

1 Overview of Act

This Act is arranged as follows—

Part 2 establishes Revenue Scotland and provides for its general functions and responsibilities,

Part 3 makes provision about the use and protection of taxpayer and other information,

Part 4 establishes the Scottish Tax Tribunals,

Part 5 puts in place a general anti-avoidance rule,

Part 6 contains provisions on the self-assessment system, the checking of tax returns by Revenue Scotland and claims for repayment of tax,

Part 7 makes provision for Revenue Scotland's investigatory powers,

Part 8 sets out the matters in relation to which penalties may be imposed,

Part 9 makes provision about the interest payable on unpaid tax, on penalties and on tax repayments,

Part 10 contains provisions on debt enforcement by Revenue Scotland,

Part 11 sets out the system for the review, mediation and appeal of Revenue Scotland decisions, and

Part 12 contains general and final provisions.