EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force certain provisions of the Revenue Scotland and Tax Powers Act 2014 on 16th and 24th February 2015. The provisions coming into force on 16th February 2015 by virtue of article 2(1) of and Schedule 1 to this Order are consequential on the commencement on that date of sections 37(3) and 38 of the Landfill Tax (Scotland) Act 2014 (concerning bodies corporate carrying on a business in several divisions and groups of companies respectively) and Part 2 (registration and provision for special cases) of the Scottish Landfill Tax (Administration) Regulations 2015.

The provisions coming into force on 24th February 2015 by virtue of article 2(2) of and Schedule 2 to this Order allow the appointment of a President of the Scottish Tax Tribunals.

The Revenue Scotland and Tax Powers Act 2014 received Royal Assent on 24th September 2014. Sections 254, 255, 257, 258, 259, 260 and 261 of and paragraphs 9(12) and 10(14) of schedule 4 to that Act came into force on 25th September 2014.