
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 110 (C. 23)

TAXES

**The Revenue Scotland and Tax Powers Act
2014 (Commencement No. 4) Order 2015**

| | | |
|--|---------|------------------------|
| <i>Made</i> | - - - - | <i>11th March 2015</i> |
| <i>Laid before the Scottish Parliament</i> | - - - - | <i>13th March 2015</i> |
| <i>Coming into force</i> | - - | <i>1st April 2015</i> |

The Scottish Ministers make the following Order in exercise of the power conferred by section 260(2) of the Revenue Scotland and Tax Powers Act 2014⁽¹⁾.

Citation and commencement

1. This Order may be cited as the Revenue Scotland and Tax Powers Act 2014 (Commencement No. 4) Order 2015 and comes into force on 1st April 2015.

Day appointed

2.—(1) Subject to paragraph (2), the day appointed for the coming into force of the Revenue Scotland and Tax Powers Act 2014, insofar as not already in force, is 1st April 2015.

(2) The day appointed for the coming into force of section 41 of that Act (procedural steps where judicial review petition remitted to the Upper Tax Tribunal for Scotland) is the day on which section 89 of the Courts Reform (Scotland) Act 2014 (judicial review)⁽²⁾ comes into force.

St Andrew's House, Edinburgh
11th March 2015

JOHN SWINNEY
A member of the Scottish Government

(1) [2014 asp 16](#). Paragraph 9 of Part 3 of schedule 4 to the Courts Reform (Scotland) Act [2014 \(asp 18\)](#) repeals section 58 and amends section 59.
(2) [2014 asp 18](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force the remaining provisions of the Revenue Scotland and Tax Powers Act 2014 on 1st April 2015, including the constitution on that date of the Scottish Tax Tribunals. Section 41 (procedural steps where judicial review petition remitted to the Upper Tax Tribunal for Scotland) will come into force on a later date when section 89 of the Courts Reform (Scotland) Act 2014 (judicial review) comes into force.

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.

NOTE AS TO EARLIER COMMENCEMENT ORDERS

(This note is not part of the Order)

| <i>Provision</i> | <i>Date of Commencement</i> | <i>S.S.I. No.</i> |
|--------------------------|-----------------------------|-------------------|
| Section 1 | 1st January 2015 | 2014/370 |
| Section 2 and schedule 1 | 1st January 2015 | 2014/370 |
| Section 3 | 1st January 2015 | 2014/370 |
| Section 4 | 1st January 2015 | 2014/370 |
| Section 5 | 1st January 2015 | 2014/370 |
| Section 6 | 1st January 2015 | 2014/370 |
| Section 7 | 1st January 2015 | 2014/370 |
| Section 8 | 1st January 2015 | 2014/370 |
| Section 9 | 1st January 2015 | 2014/370 |
| Section 10 | 1st January 2015 | 2014/370 |
| Section 11 | 7th November 2014 | 2014/278 |
| Section 12 | 1st January 2015 | 2014/370 |
| Section 13 | 1st January 2015 | 2014/370 |
| Section 14 | 1st January 2015 | 2014/370 |
| Section 15 | 1st January 2015 | 2014/370 |
| Section 16 | 1st January 2015 | 2014/370 |
| Section 17 | 1st January 2015 | 2014/370 |
| Section 18 | 1st January 2015 | 2014/370 |
| Section 19 | 1st January 2015 | 2014/370 |
| Section 22 | 24th February 2015 | 2015/18 |

| <i>Provision</i> | <i>Date of Commencement</i> | <i>S.S.I. No.</i> |
|---|-----------------------------|-------------------|
| Section 26(4) and paragraphs 2(3), 9, 22 and 32 of schedule 2 (partially) | 7th November 2014 | 2014/278 |
| Section 26(4) and paragraph 23 of schedule 2 (partially) | 1st January 2015 | 2014/370 |
| Section 26(4) and paragraphs 1, 7, 10(2), 16 and 17 of schedule 2 (partially) | 24th February 2015 | 2015/18 |
| Section 32 | 7th November 2014 | 2014/278 |
| Section 33 | 7th November 2014 | 2014/278 |
| Section 39(1) (partially) | 7th November 2014 | 2014/278 |
| Section 45(2) (partially) | 7th November 2014 | 2014/278 |
| Section 46 (partially) | 7th November 2014 | 2014/278 |
| Section 47 (partially) | 7th November 2014 | 2014/278 |
| Section 48 (partially) | 7th November 2014 | 2014/278 |
| Section 50 | 7th November 2014 | 2014/278 |
| Section 51 | 7th November 2014 | 2014/278 |
| Section 52 | 7th November 2014 | 2014/278 |
| Section 53 | 7th November 2014 | 2014/278 |
| Section 54 | 7th November 2014 | 2014/278 |
| Section 55 | 7th November 2014 | 2014/278 |
| Section 56 | 7th November 2014 | 2014/278 |
| Section 74 (partially) | 7th November 2014 | 2014/278 |
| Section 81 | 7th November 2014 | 2014/278 |
| Section 92 (partially) | 7th November 2014 | 2014/278 |
| Section 94 (partially) | 7th November 2014 | 2014/278 |
| Section 111 (partially) | 7th November 2014 | 2014/278 |
| Section 114 and paragraphs 3 and 15 of schedule 3 (partially) | 7th November 2014 | 2014/278 |
| Section 138 (partially) | 7th November 2014 | 2014/278 |
| Section 142 (partially) | 7th November 2014 | 2014/278 |
| Section 158 (partially) | 16th February 2015 | 2015/18 |
| Section 209 | 16th February 2015 | 2015/18 |
| Section 210 | 16th February 2015 | 2015/18 |
| Section 211 | 16th February 2015 | 2015/18 |
| Section 212 | 16th February 2015 | 2015/18 |
| Section 213 (excluding subsection (5)) | 16th February 2015 | 2015/18 |

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| <i>Provision</i> | <i>Date of Commencement</i> | <i>S.S.I. No.</i> |
|--|-----------------------------|-------------------|
| Section 214 (partially) | 16th February 2015 | 2015/18 |
| Section 215 | 16th February 2015 | 2015/18 |
| Section 217 (partially) | 7th November 2014 | 2014/278 |
| Section 220 (partially) | 7th November 2014 | 2014/278 |
| Section 222 | 7th November 2014 | 2014/278 |
| Section 233 (partially) | 16th February 2015 | 2015/18 |
| Section 234 (excluding subsection (4) (b)) (partially) | 16th February 2015 | 2015/18 |
| Section 235 (partially) | 16th February 2015 | 2015/18 |
| Section 236 (excluding subsection (2) (b)) (partially) | 16th February 2015 | 2015/18 |
| Section 237 (partially) | 16th February 2015 | 2015/18 |
| Section 238 (partially) | 16th February 2015 | 2015/18 |
| Section 239 (partially) | 16th February 2015 | 2015/18 |
| Section 240 (partially) | 16th February 2015 | 2015/18 |
| Section 245 (partially) | 7th November 2014 | 2014/278 |
| Section 249 (partially) | 7th November 2014 | 2014/278 |
| Section 250 (partially) | 16th February 2015 | 2015/18 |
| Section 251 | 1st January 2015 | 2014/370 |
| Section 256 and paragraphs 9(1), (6), (8), (9), (15), (16)(a) and (c), (18), (19) and (22)(a)(i) and 10(1), (2), (3), (4), (5), (6), (7), (8), (11), (12), (17) and (18) (a) of schedule 4 (partially) | 7th November 2014 | 2014/278 |
| Section 256 and paragraphs 2 to 8, 9(13), (17) and 21(b) and (c), 10(15) and (19) and 12 of schedule 4 (partially) | 1st January 2015 | 2014/370 |
