

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.