

*These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014*

# **REVENUE SCOTLAND AND TAX POWERS ACT 2014**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 12 – Final Provisions**

#### **Interpretation**

##### *Section 252 – General interpretation*

291. This section provides a list and explanation of general terms which are used throughout the Act.

##### *Section 253 – Index of defined expressions*

292. This section introduces schedule 5 which contains an index of the main expressions defined or explained in the Act.