

*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**

#### **Commencement and short title**

##### *Section 260 – Commencement*

299. This section sets out those sections which will come into force on the day after Royal Assent and states that the other provisions come into force at a time specified in order(s) made by the Scottish Ministers.

##### *Section 261 – Short title*

300. This section provides that the short title of the Act is the Revenue Scotland and Tax Powers Act 2014.