

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

EXPLANATORY NOTES

THE ACT

Schedule 1 – Revenue Scotland

Revenue Scotland

Internal delegation by Revenue Scotland

308. [Paragraph 7](#) provides that Revenue Scotland may authorise a member, a committee, the chief executive or any other member of staff to exercise its functions. Internal delegation of authority does not affect Revenue Scotland’s responsibility for the exercise of those functions. “External” delegation of functions is provided for in section 4 of the Act.