

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 Powers

310. [Paragraph 9](#) provides Revenue Scotland with powers to do what it considers necessary or expedient in connection with the exercise of its functions, or incidental or conducive to the exercise of those functions.