*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**

#### **PARLIAMENTARY HISTORY**

355. The table below sets out, for each stage of the proceedings in the Scottish Parliament on the Bill, the dates on which the proceedings at that stage took place, the reference to the Official Report of those proceedings and the dates on which the Committee reports and other papers relating to the Bill were published.

Proceedings and Reports	Date	Reference
Bill as introduced	13 December 2013	SP Bill 43
SPICe Briefing	13 February 2014	Sb 14-16
Policy Memorandum	13 December 2013	SP Bill 43-PM
Delegated Powers Memorandum	13 December 2013	SP Bill 43-DPM



#### FINANCE COMMITTEE

Proceedings and Reports	Date	Reference
Evidence Session 1	5 February 2014	ISBN 978-1-78392-704-3
Evidence Session 2	19 February 2014	ISBN 978-1-78392-779-1
Evidence Session 3	26 February 2014	ISBN 978-1-78392-837-8
Evidence Session 4	26 March 2014	ISBN 978-1-78457-101-6
Evidence Session 5	23 April 2014	ISBN 978-1-78457-218-1
Evidence Session 6	30 April 2014	ISBN 978-1-78457-268-6
Finance Committee Stage 1 Report	2 May 2014	Session 4 – SP Paper 516

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#### DELEGATED POWERS AND LAW REFORM COMMITTEE

Proceedings and Reports	Date	Reference
Official Report	13 May 2014	ISBN 978-1-78457-377-5

#### PUBLIC AUDIT COMMITTEE

Proceedings and Reports	Date	Reference
Official Report	15 January 2014	ISBN 978-1-78392-513-1

#### CONSIDERATION BY PARLIAMENT

Proceedings and Reports	Date	Reference
Stage 1 Debate	20 May 2014	Official Report - ISBN 978-1-78457-434-5

#### STAGE 2

#### FINANCE COMMITTEE

Proceedings and Reports	Date	Reference
Day 1 Official Report	11 June 2014	ISBN 978-1-78457-615-8
List of Amendments	9 June 2014	SP Bill 43-ML1
Bill as Amended	17 June 2014	SP Bill 43A (As Amended at Stage 2)
Supplementary Delegated Powers Memorandum	5 August 2014	SP Bill 43A-DPM

#### DELEGATED POWERS AND LAW REFORM COMMITTEE

Proceedings and Reports	Date	Reference
Official Report	12 August 2014	ISBN 978-1-78457-863-3

#### STAGE 3

#### CONSIDERATION BY PARLIAMENT

Proceedings and Reports	Date	Reference
List of Amendments	14 August 2014	SP Bill 43A-ML
Stage 3 Debate- Official Report	19 August 2014	ISBN 978-1-78457-916-6
Bill as passed	20 August 2014	SP Bill 43B

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Proceedings and Reports	Date	Reference
Act as published	30 September 2014	2014 Asp 16
Summary Process Paper	10 April 2015	http://www.scottish.parliament.uk/ S4_Bills/Revenue%20Scotland%20and %20Tax%20Powers%20Bill/ BBV_206_final(1).pdf

### THE BILL RECEIVED ROYAL ASSENT ON 24 SEPTEMBER 2014