

Changes to legislation: Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 23 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULE 1 **S**

(introduced by section 2(3))

REVENUE SCOTLAND

Membership

- 1 (1) Revenue Scotland is to consist of no fewer than 5 and no more than 9 members appointed by the Scottish Ministers.
- (2) Ministers are to appoint one of the members to chair Revenue Scotland (“the Chair”).
- (3) Ministers may by order amend sub-paragraph (1) so as to substitute a different number for the minimum or maximum number of members for the time being specified there.
- (4) Membership of Revenue Scotland is for such period and on such terms as Ministers may determine.
- (5) A member may resign by giving notice in writing to Ministers.
- (6) A person who is (or who has been) a member may be reappointed.

Commencement Information

II Sch. 1 para. 1 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Disqualification

- 2 (1) A person may not be appointed as a member of Revenue Scotland (and may not continue as a member) if that person—
 - (a) is (or becomes)—
 - (i) a member of the Scottish Parliament,
 - (ii) a member of the House of Commons,
 - (iii) a member of the National Assembly for Wales,
 - (iv) a member of the Northern Ireland Assembly,
 - (v) a member of the European Parliament,
 - (vi) a councillor of any local authority,
 - (vii) a member of the Scottish Government,
 - (viii) a Minister of the Crown,
 - (ix) an office-holder of the Crown in right of Her Majesty's Government in the United Kingdom,
 - (x) an office-holder in the Scottish Administration,
 - (xi) a civil servant,
 - (b) is (or has been) insolvent,
 - (c) is (or has been) disqualified as a company director under the Company Directors Disqualification Act 1986 (c.46) (or any analogous disqualification provision, anywhere in the world), or
 - (d) is (or has been) disqualified as a charity trustee under the Charities and Trustee Investment (Scotland) Act 2005 (asp 10) (or any analogous disqualification provision, anywhere in the world).

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- (2) For the purposes of sub-paragraph (1)(b) a person is (or has been) insolvent if—
- (a) the person's estate is or has been sequestrated,
 - (b) the person has granted a trust deed for creditors or has made a composition or arrangement with creditors,
 - (c) the person is (or has been) the subject of any other kind of arrangement analogous to those described in paragraphs (a) and (b), anywhere in the world.

Commencement Information

I2 Sch. 1 para. 2 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Removal of members

- 3 The Scottish Ministers may, by giving notice in writing, remove a member if—
- (a) any of sub-paragraphs (1)(a) to (d) of paragraph 2 apply to the member,
 - (b) the member has been absent from meetings of Revenue Scotland for a period longer than 6 months without permission from Revenue Scotland, or
 - (c) Ministers consider that the member is otherwise unfit to be a member or is unable to carry out the member's functions.

Commencement Information

I3 Sch. 1 para. 3 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Remuneration and expenses

- 4 (1) Revenue Scotland may pay to—
- (a) its members, and
 - (b) the members of any committee established by it,
- such remuneration as it may, with the approval of the Scottish Ministers, determine.
- (2) Revenue Scotland may pay to—
- (a) its members, and
 - (b) the members of any committee established by it,
- such sums as it may, with the approval of Ministers, determine by way of reimbursement of expenses incurred by them in carrying out their functions.

Commencement Information

I4 Sch. 1 para. 4 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Committees

- 5 (1) Revenue Scotland may establish committees for any purpose relating to its functions.
- (2) Revenue Scotland may determine the composition of its committees.

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- (3) Revenue Scotland may appoint persons who are not members of Revenue Scotland to be members of a committee, but those persons are not entitled to vote at meetings of the committee.

Commencement Information

I5 Sch. 1 para. 5 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Procedure

- 6 (1) Revenue Scotland may regulate its own procedure (including quorum) and that of any committee.
- (2) The validity of any proceedings or acts of Revenue Scotland (or of any committee) is not affected by—
- (a) any vacancy in its membership,
 - (b) any defect in the appointment of a member, or
 - (c) disqualification of a person as a member after appointment.

Commencement Information

I6 Sch. 1 para. 6 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Internal delegation by Revenue Scotland

- 7 (1) Revenue Scotland may authorise—
- (a) a member,
 - (b) a committee, or
 - (c) the chief executive or any other member of staff,
- to exercise such of its functions (and to such extent) as it may determine.
- (2) Sub-paragraph (1) does not affect Revenue Scotland's responsibility for the exercise of its functions.

Commencement Information

I7 Sch. 1 para. 7 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Chief executive and other staff

- 8 (1) Revenue Scotland is to employ a chief executive.
- (2) The person employed as chief executive may not be a member of Revenue Scotland.
- (3) The first person employed as chief executive is to be appointed by the Scottish Ministers on such terms as they may determine.
- (4) Before appointing the first chief executive, Ministers must consult the Chair (if a person holds that position).

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- (5) Each subsequent chief executive is to be appointed by Revenue Scotland on such terms as it may, with the approval of Ministers, determine.
- (6) Revenue Scotland may appoint other members of staff on such terms as it may, with the approval of Ministers, determine.

Commencement Information

I8 Sch. 1 para. 8 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Powers

- 9 In addition to any other powers it has, Revenue Scotland may do anything which it considers—
- (a) necessary or expedient in connection with the exercise of its functions,
 - (b) incidental or conducive to the exercise of those functions.

Commencement Information

I9 Sch. 1 para. 9 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

^{F1}SCHEDULE 2 **S** (introduced by section 26(4))

Textual Amendments

F1 Sch. 2 repealed (24.4.2017) by The Tribunals (Scotland) Act 2014 (Ancillary Provisions) Regulations 2017 (S.S.I. 2017/108), regs. 1, 2(1)

SCHEDULE 3 **S** (introduced by section 114)

CLAIMS FOR RELIEF FROM DOUBLE ASSESSMENT AND FOR REPAYMENT

Introduction

- 1 This schedule applies to a claim under section 106, 107 or 108.

Commencement Information

I10 Sch. 3 para. 1 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

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Making of claims

- 2
- (1) A claim must be made in such form as Revenue Scotland may determine.
 - (2) The form of claim must provide for a declaration to the effect that all the particulars given in the form are correctly stated to the best of the claimant's information and belief.
 - (3) The form of claim may require—
 - (a) a statement of the amount of tax that will be required to be discharged or repaid in order to give effect to the claim,
 - (b) such information as is reasonably required for the purpose of determining whether and, if so, the extent to which the claim is correct,
 - (c) the delivery with the claim of such statements and documents, relating to the information contained in the claim, as are reasonably required for the purpose mentioned in paragraph (b).
 - (4) A claim for repayment of tax may not be made unless the claimant has documentary evidence that the tax has been paid.

Commencement Information

III Sch. 3 para. 2 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Duty to keep and preserve records

- 3
- (1) A person who wishes to make a claim must—
 - (a) keep such records as may be needed to enable the person to make a correct and complete claim, and
 - (b) preserve those records in accordance with this paragraph.
 - (2) The records must be preserved until the latest of the following times—
 - (a) the end of the period of 3 years beginning with the day on which the claim was made,
 - (b) where there is an enquiry into the claim, or into an amendment of the claim, the time when the enquiry is completed,
 - (c) where the claim is amended and there is no enquiry into the amendment, the time when Revenue Scotland no longer has power to enquire into the amendment.
 - (3) The Scottish Ministers may by regulations—
 - (a) provide that the records required to be kept and preserved under this paragraph include, or do not include, records specified in the regulations, and
 - (b) provide that those records include supporting documents so specified.
 - (4) Regulations under this paragraph may make provision by reference to things specified in a notice published by Revenue Scotland in accordance with the regulations (and not withdrawn by a subsequent notice).
 - (5) “Supporting documents” includes accounts, books, deeds, contracts, vouchers and receipts.

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Commencement Information

- I12** Sch. 3 para. 3 in force at 7.11.2014 for specified purposes by S.S.I. 2014/278, art. 2, sch.
I13 Sch. 3 para. 3 in force at 1.4.2015 in so far as not already in force by S.S.I. 2015/110, art. 2(1)

Preservation of information etc.

- 4 The duty under paragraph 3 to preserve records may be satisfied—
- (a) by preserving them in any form and by any means, or
 - (b) by preserving the information contained in them in any form and by any means, subject to any conditions or exceptions specified by Revenue Scotland.

Commencement Information

- I14** Sch. 3 para. 4 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Penalty for failure to keep and preserve records

- 5 (1) A person (“P”) who fails to comply with paragraph 3 in relation to a claim that the person makes is liable to a penalty not exceeding £3,000, subject to the following exception.
- (2) No penalty is incurred if Revenue Scotland is satisfied that any facts that it reasonably requires to be proved, and that would have been proved by the records, are proved by other documentary evidence provided to it.

Commencement Information

- I15** Sch. 3 para. 5 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Reasonable excuse for failure to keep and preserve records

- 6 (1) If P satisfies Revenue Scotland or (on appeal) the tribunal that there is a reasonable excuse for a failure to comply with paragraph 3, liability to a penalty under paragraph 5 does not arise in relation to that failure.
- (2) For the purposes of sub-paragraph (1)—
- (a) an insufficiency of funds is not a reasonable excuse unless attributable to events outside P's control,
 - (b) where P relies on any other person to do anything, that is not a reasonable excuse unless P took reasonable care to avoid the failure, and
 - (c) where P had a reasonable excuse for the failure but the excuse has ceased, P is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased.

Commencement Information

- I16** Sch. 3 para. 6 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

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Assessment of penalties under paragraph 5

- 7 (1) Where a person becomes liable for a penalty under paragraph 5, Revenue Scotland must—
- (a) assess the penalty, and
 - (b) notify the person.
- (2) An assessment of a penalty under paragraph 5 must be made within the period of 12 months beginning with the date on which the person became liable to the penalty.

Commencement Information

I17 Sch. 3 para. 7 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Enforcement of penalties under paragraph 5

- 8 (1) A penalty under paragraph 5 must be paid—
- (a) before the end of the period of 30 days beginning with the date on which the notification under paragraph 7 was issued,
 - (b) if a notice of review against the penalty is given, before the end of the period of 30 days beginning with the date on which the review is concluded,
 - (c) if, following review, mediation is entered into, before the end of the period of 30 days beginning with the date either Revenue Scotland or the person who gave the notice of review gave notice of withdrawal from mediation, or
 - (d) if a notice of an appeal against the penalty is given, before the end of the period of 30 days beginning with the date on which the appeal is determined or withdrawn.
- (2) A penalty under paragraph 5 is to be treated for enforcement purposes as an assessment to tax.

Commencement Information

I18 Sch. 3 para. 8 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Power to change penalty provisions in paragraphs 5 to 8

- 9 (1) The Scottish Ministers may by regulations make provision (or further provision) about penalties under paragraphs 5 to 8.
- (2) Regulations under sub-paragraph (1) may include provision—
- (a) about the circumstances in which a penalty is payable,
 - (b) about the amounts of penalties,
 - (c) about the procedure for issuing penalties,
 - (d) about appealing penalties,
 - (e) about enforcing penalties.
- (3) Regulations under sub-paragraph (1) may not create criminal offences.
- (4) Regulations under sub-paragraph (1) may modify any enactment (including this Act).

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- (5) Regulations under sub-paragraph (1) do not apply to a failure which began before the date on which the regulations come into force.

Commencement Information

I19 Sch. 3 para. 9 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Amendment of claim by claimant

- 10 (1) The claimant may amend the claim by notice to Revenue Scotland.
- (2) No such amendment may be made—
- (a) more than 12 months after the day on which the claim was made, or
 - (b) if Revenue Scotland gives notice under paragraph 13 (notice of enquiry), during the period—
 - (i) beginning with the day on which notice is given, and
 - (ii) ending with the day on which the enquiry under that paragraph is completed.

Commencement Information

I20 Sch. 3 para. 10 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Correction of claim by Revenue Scotland

- 11 (1) Revenue Scotland may by notice to the claimant amend a claim so as to correct obvious errors or omissions in the claim (whether errors of principle, arithmetical mistakes or otherwise).
- (2) No such correction may be made—
- (a) more than 9 months after the day on which the claim was made, or
 - (b) if Revenue Scotland gives notice under paragraph 13 (notice of enquiry), during the period—
 - (i) beginning with the day on which notice is given, and
 - (ii) ending with the day on which the enquiry under that paragraph is completed.
- (3) A correction under this paragraph is of no effect if, within 3 months from the date of issue of the notice of correction, the claimant gives notice rejecting the correction.
- (4) Notice under sub-paragraph (3) must be given to Revenue Scotland.

Commencement Information

I21 Sch. 3 para. 11 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

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Giving effect to claims and amendments

- 12 (1) As soon as practicable after a claim is made, amended or corrected under paragraph 10 or 11, Revenue Scotland must give effect to the claim or amendment by discharge or repayment of tax.
- (2) Where Revenue Scotland enquires into a claim or amendment—
- (a) sub-paragraph (1) does not apply until a closure notice is given under paragraph 14 (completion of enquiry), and then it applies subject to paragraph 16 (giving effect to amendments under paragraph 14), but
 - (b) Revenue Scotland may at any time before then give effect to the claim or amendment, on a provisional basis, to such extent as it thinks fit.

Commencement Information

I22 Sch. 3 para. 12 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Notice of enquiry

- 13 (1) Revenue Scotland may enquire into a person's claim or amendment of a claim if it gives the claimant notice of its intention to do so (“notice of enquiry”) before the end of the period of 3 years after the day on which the claim was made.
- (2) A claim or amendment that has been the subject of one notice of enquiry may not be the subject of another.

Commencement Information

I23 Sch. 3 para. 13 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Completion of enquiry

- 14 (1) An enquiry under paragraph 13 is completed—
- (a) when Revenue Scotland by notice (a “closure notice”) informs the claimant that it has completed its enquiries and states its conclusions, or
 - (b) no closure notice having been given, 3 years after the date on which the claim was made.
- (2) A closure notice must be given no later than 3 years after the date on which the claim was made.
- (3) A closure notice must either—
- (a) state that in the opinion of Revenue Scotland no amendment of the claim is required, or
 - (b) if in Revenue Scotland's opinion the claim is insufficient or excessive, amend the claim so as to make good or eliminate the deficiency or excess.
- (4) In the case of an enquiry into an amendment of a claim, sub-paragraph (3)(b) applies only so far as the deficiency or excess is attributable to the amendment.
- (5) A closure notice takes effect when it is issued.

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Commencement Information

I24 Sch. 3 para. 14 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Direction to complete enquiry

- 15 (1) The claimant may apply to the tribunal for a direction that Revenue Scotland gives a closure notice within a specified period.
- (2) Any such application is to be subject to the relevant provisions of tribunal rules.
- (3) The tribunal must give a direction unless satisfied that Revenue Scotland has reasonable grounds for not giving a closure notice within a specified period.

Commencement Information

I25 Sch. 3 para. 15 in force at 7.11.2014 for specified purposes by S.S.I. 2014/278, art. 2, sch.

I26 Sch. 3 para. 15 in force at 1.4.2015 in so far as not already in force by S.S.I. 2015/110, art. 2(1)

Giving effect to amendments under paragraph 14

- 16 (1) Within 30 days after the date of issue of a notice under paragraph 14(3)(b) (closure notice that amends claim), Revenue Scotland must give effect to the amendment by making such adjustment as may be necessary, whether—
- (a) by way of assessment on the claimant, or
- (b) by discharge or repayment of tax.
- (2) An assessment made under sub-paragraph (1) is not out of time if it is made within the time mentioned in that sub-paragraph.

Commencement Information

I27 Sch. 3 para. 16 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Appeals against amendments under paragraph 14

- 17 (1) An appeal may be brought against a conclusion stated or amendment made by a closure notice.
- (2) Notice of the appeal must be given—
- (a) within 30 days after the date on which the closure notice was issued,
- (b) to the tribunal.
- (3) The notice of appeal must specify the grounds of appeal.
- (4) Part 11 (reviews and appeals) applies in relation to an appeal under this paragraph as it applies in relation to an appeal under that Part.
- (5) On an appeal against an amendment made by a closure notice, the tribunal may vary the amendment appealed against whether or not the variation is to the advantage of the appellant.

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- (6) Where any such amendment is varied, whether by the tribunal or by the order of a court, paragraph 16 (giving effect to amendments under paragraph 14) applies (with the necessary modifications) in relation to the variation as it applied in relation to the amendment.

Commencement Information

I28 Sch. 3 para. 17 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

SCHEDULE 4 **S** (introduced by section 256)

MINOR AND CONSEQUENTIAL MODIFICATIONS

Debtors (Scotland) Act 1987

- 1 (1) The Debtors (Scotland) Act 1987 (c.18) is amended as follows.
- (2) In section 1 (time to pay directions)—
- (a) in subsection (5), after paragraph (d) insert—
- “(da) in an action by or on behalf of Revenue Scotland for payment of any sum recoverable under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 16) or any other enactment in respect of a devolved tax, under a contract settlement or under a settlement agreement,”
- (b) after subsection (8A) insert—
- “(8B) In paragraph (da) of subsection (5)—
- “contract settlement” means any agreement made in connection with any person's liability to make a payment to Revenue Scotland under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 16) or any other enactment in respect of a devolved tax,
- “devolved tax” has the meaning given by section 80A(4) of the Scotland Act 2012 (c. 46),
- “settlement agreement” has the meaning given by section 246(1) of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”
- (3) In section 5 (time to pay orders)—
- (a) in subsection (4), after paragraph (d) insert—
- “(da) in relation to a debt including any sum recoverable by or on behalf of Revenue Scotland under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 16) or any other enactment in respect of a devolved tax, under a contract settlement or under a settlement agreement,”
- (b) after subsection (8A) insert—
- “(8B) In paragraph (da) of subsection (4)—

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“contract settlement” means any agreement made in connection with any person's liability to make a payment to Revenue Scotland under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 16) or any other enactment in respect of a devolved tax,

“devolved tax” has the meaning given by section 80A(4) of the Scotland Act 2012 (c. 46),

“settlement agreement” has the meaning given by section 246(1) of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.

(4) In section 106 (interpretation), in the definition of “summary warrant”, after paragraph (e) insert—

“(f) section 225 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.

Commencement Information

I29 Sch. 4 para. 1 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Environment Act 1995

2 (1) The Environment Act 1995 (c.25) is amended as follows.

(2) In section 51 (provision of information)—

(a) after subsection (1) insert—

“(1A) Nothing in this section authorises the disclosure by SEPA of protected taxpayer information which was obtained by SEPA in connection with a function of Revenue Scotland delegated to it by Revenue Scotland under section 4(1)(b) of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.

(b) after subsection (5) insert—

“(6) In subsection (1A), “protected taxpayer information” has the meaning given by section 14 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.

(3) In section 113 (disclosure of information)—

(a) after subsection (1) insert—

“(1A) Nothing in this section authorises the disclosure by SEPA to any person of protected taxpayer information which was obtained by SEPA in connection with a function of Revenue Scotland delegated to it by Revenue Scotland under section 4(1)(b) of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.

(b) in subsection (5), after the definition of “local enforcing authority” insert—

““protected taxpayer information” has the meaning given by section 14 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.

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Commencement Information

I30 Sch. 4 para. 2 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Public Finance and Accountability (Scotland) Act 2000

- 3 In section 9(1) of the Public Finance and Accountability (Scotland) Act 2000 (asp 1) (Keeper of the Registers of Scotland: financial arrangements), after “Sums” insert “ (other than payments of or in connection with land and buildings transaction tax) ”.

Commencement Information

I31 Sch. 4 para. 3 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Ethical Standards in Public Life etc. (Scotland) Act 2000

- 4 In the Ethical Standards in Public Life etc. (Scotland) Act 2000 (asp 7), in schedule 3 (devolved public bodies), at the appropriate place in alphabetical order insert— “ Revenue Scotland ”.

Commencement Information

I32 Sch. 4 para. 4 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Freedom of Information (Scotland) Act 2002

- 5 In the Freedom of Information (Scotland) Act 2002 (asp 13), in Part 2 of schedule 1 (Scottish public authorities), at the appropriate place in alphabetical order insert — “ Revenue Scotland ”.

Commencement Information

I33 Sch. 4 para. 5 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Public Appointments and Public Bodies etc. (Scotland) Act 2003

- 6 In the Public Appointments and Public Bodies etc. (Scotland) Act 2003 (asp 4), in schedule 2 (the specified authorities), under the heading “Executive bodies” at the appropriate place in alphabetical order insert— “ Revenue Scotland ”.

Commencement Information

I34 Sch. 4 para. 6 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

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Public Services Reform (Scotland) Act 2010

- 7 In the Public Services Reform (Scotland) Act 2010 (asp 8), in schedule 8 (listed public bodies), at the appropriate place in alphabetical order insert— “ Revenue Scotland ”.

Commencement Information

I35 Sch. 4 para. 7 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Public Records (Scotland) Act 2011

- 8 In the Public Records (Scotland) Act 2011 (asp 12), in the schedule, under the heading “Scottish Administration” at the appropriate place in alphabetical order insert— “ Revenue Scotland ”.

Commencement Information

I36 Sch. 4 para. 8 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Land and Buildings Transaction Tax (Scotland) Act 2013

- 9 (1) The LBTT(S) Act 2013 is amended as follows.
- (2) In section 10 (substantial performance without completion), after subsection (5) insert—
- “(5A) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.
- (3) In section 11 (contract providing for conveyance to third party), after subsection (6) insert—
- “(6A) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.
- (4) In section 27 (reliefs), after subsection (2) insert—
- “(2A) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.
- (5) In section 32 (contingency ceases or consideration ascertained: less tax payable)—
- (a) in subsection (2)(b), after “Authority” insert “ under section 107 of the Revenue Scotland and Tax Powers Act 2014 (asp 16) ”,
- (b) after subsection (2) insert—
- “(2A) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.
- (6) In section 35 (form and content of returns), in subsection (1)—
- (a) the word “and” after paragraph (a) is repealed,
- (b) after paragraph (b) insert “, and
- (c) be made in such manner as specified by the Tax Authority.”.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 23 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(7) Section 37 (amendment of returns) is repealed.

(8) After section 37 insert—

“37A Communications from taxpayers to the Tax Authority

(1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to the Tax Authority must comply with the requirements set out in subsection (2).

(2) The requirements are that the thing—

- (a) must be in the form specified by the Tax Authority,
- (b) must contain the information specified by the Tax Authority, and
- (c) must be given in the manner specified by the Tax Authority.

(3) Subsections (1) and (2) are subject to any different provision made in or under this Act.”.

(9) In section 41(2) (application to defer payment in case of contingent or uncertain consideration), subsection (2) is repealed.

(10) In section 48 (joint buyers), after subsection (3) insert—

“(3A) See also section 247 of the Revenue Scotland and Tax Powers Act 2014 (asp 16) (reviews, appeals etc. where joint buyers).”.

(11) In section 50 (trusts), after subsection (2) insert—

“(3) See also section 248 of the Revenue Scotland and Tax Powers Act 2014 (asp 16) (reviews, appeals etc.: trustees).”.

(12) In section 54 (the Tax Authority)—

- (a) in subsection (1), for “the Scottish Ministers” substitute “ Revenue Scotland ”,
- (b) subsection (2) is repealed.

(13) Section 55 (delegation of functions to Keeper) is repealed.

(14) Section 56 (review and appeal) is repealed.

(15) In section 63(2)(a) (meaning of “effective date” of transaction), for “settlement” substitute “ completion ”.

(16) In section 68 (subordinate legislation)—

- (a) in subsection (2), paragraph (h) is repealed,
- (b) in subsection (3), paragraph (c) is repealed,
- (c) after subsection (6) insert—

“(6A) Subsection (4)(b) is without prejudice to—

- (a) anything previously done by reference to an order mentioned in subsection (5), or
- (b) the making of a new order.”.

(17) In section 70(1) (commencement), “55,” is repealed.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 23 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (18) In schedule 2 (chargeable consideration), in paragraph 16(1)(a)(ii), for “1982” substitute “1992”.
- (19) In schedule 5 (multiple dwellings relief), in paragraph 18(b), for “effect” substitute “effective”.
- (20) In schedule 10 (group relief)—
- (a) in paragraph 1(2), after “withdrawn” insert— “Part 3A provides for recovery of tax where relief is withdrawn,”,
 - (b) after paragraph 42 insert—

“PART 3A S

RECOVERY OF RELIEF

Recovery of relief

- 42A This Part applies where—
- (a) relief under this schedule is withdrawn or partially withdrawn and tax is chargeable,
 - (b) the amount so chargeable has been finally determined, and
 - (c) the whole or part of the amount so chargeable is unpaid 6 months after the date on which it became payable.
- 42B The following persons may, by notice under paragraph 42E, be required to pay the unpaid tax—
- (a) the seller,
 - (b) any company that at any relevant time was a member of the same group as the buyer and was above it in the group structure,
 - (c) any person who at any relevant time was a controlling director of the buyer or a company having control of the buyer.
- 42C For the purposes of paragraph 42B(b)—
- (a) a “relevant time” means any time between the effective date of the transaction which was exempt from charge by virtue of this schedule and the buyer ceasing to be a member of the same group as the seller, and
 - (b) a company (“company A”) is “above” another company (“company B”) in a group structure if company B, or another company that is above company B in the group structure, is a 75% subsidiary of company A.
- 42D In paragraph 42B(c)—
- “director”, in relation to a company, has the meaning given by section 67(1) of the Income Tax (Earnings and Pensions) Act 2003 (c.1) (read with subsection (2) of that section) and includes a person falling within section 452(1) of the Corporation Tax Act 2010 (c.4),

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“controlling director”, in relation to a company, means a director of the company who has control of it (construing control in accordance with sections 450 and 451 of the Corporation Tax Act 2010 (c.4)).

Recovery of relief: supplementary

- 42E The Tax Authority may give notice to a person within paragraph 42B requiring that person within 30 days of receipt of the notice to pay the amount that remains unpaid.
- 42F Any such notice must be given before the end of the period of 3 years beginning with the date of the final determination mentioned in paragraph 42A(b).
- 42G The notice must state the amount required to be paid by the person to whom the notice is given.
- 42H The notice has effect—
- (a) for the purposes of the recovery from that person of the amount required to be paid and of interest on that amount, and
 - (b) for the purpose of appeals,
- as if it were a notice of a Revenue Scotland assessment and that amount were an amount of tax due from that person.
- 42I A person who has paid an amount in pursuance of a notice under paragraph 42E may recover that amount from the buyer.
- 42J A payment in pursuance of a notice under paragraph 42E is not allowed as a deduction in computing any income, profits or losses for any tax purpose.
- 42K In paragraph 42H, “Revenue Scotland assessment” has the same meaning as in section 100 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”
- (21) In schedule 11 (reconstruction relief and acquisition relief)—
- (a) in paragraph 1(2), after “withdrawn” insert— “ Part 4A provides for recovery of tax where relief is withdrawn, ”,
 - (b) in paragraph 5, for “(c) and (d)” substitute “ (b) and (c) ”,
 - (c) in paragraph 9(a), for second “person” substitute “ persons ”,
 - (d) after paragraph 35 insert—

“PART 4A S

RECOVERY OF RELIEF

Recovery of relief

- 35A This Part applies where—
- (a) relief under Part 2 or Part 3 of this schedule is withdrawn or partially withdrawn,
 - (b) the amount of tax chargeable has been finally determined, and

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- (c) the whole or part of the amount so chargeable is unpaid 6 months after the date on which it became payable.
- 35B The following persons may, by notice under paragraph 35E, be required to pay the unpaid tax—
 - (a) any company that at any relevant time was a member of the same group as the acquiring company and was above it in the group structure,
 - (b) any person who at any relevant time was a controlling director of the acquiring company or a company having control of the acquiring company.
- 35C For the purposes of paragraph 35B—
 - (a) “relevant time” means any time between the effective date of the relevant transaction and the change of control by virtue of which tax is chargeable, and
 - (b) a company (“company A”) is “above” another company (“company B”) in a group structure if company B, or another company that is above company B in the group structure, is a 75% subsidiary of company A.
- 35D In paragraph 35B(b)—
 - “director”, in relation to a company, has the meaning given by section 67(1) of the Income Tax (Earnings and Pensions) Act 2003 (c.1) (read with subsection (2) of that section) and includes a person falling within section 452(1) of the Corporation Tax Act 2010 (c.4),
 - “controlling director”, in relation to a company, means a director of the company who has control of it (construing control in accordance with sections 450 and 451 of the Corporation Tax Act 2010 (c.4)).

Recovery of relief: supplementary

- 35E The Tax Authority may give notice to a person within paragraph 35B requiring that person within 30 days of receipt of the notice to pay the amount that remains unpaid.
- 35F Any such notice must be given before the end of the period of 3 years beginning with the date of the final determination mentioned in paragraph 35A(b).
- 35G The notice must state the amount required to be paid by the person to whom the notice is given.
- 35H The notice has effect—
 - (a) for the purposes of the recovery from that person of the amount required to be paid and of interest on that amount, and
 - (b) for the purpose of appeals,
 as if it were a notice of a Revenue Scotland assessment and that amount were an amount of tax due from that person.
- 35I A person who has paid an amount in pursuance of a notice under paragraph 35E may recover that amount from the acquiring company.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 23 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 35J A payment in pursuance of a notice under paragraph 35E is not allowed as a deduction in computing any income, profits or losses for any tax purpose.
- 35K In paragraph 35H, “Revenue Scotland assessment” has the same meaning as in section 100 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.
- (22) In schedule 17 (partnerships)—
- (a) in paragraph 35 (election by property-investment partnership)—
- (i) in sub-paragraph (1), for “paragraph” substitute “ Part ”,
- (ii) after sub-paragraph (3) insert—
- “(3A) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”,
- (b) in paragraph 38 (application of group relief to certain partnership transactions), in sub-paragraph (4), for “42” substitute “ 42K ”.
- (23) In schedule 19 (leases), in paragraph 25 (agreement for lease substantially performed etc.), after sub-paragraph (7) insert—
- “(7A) For the period allowed for amendment of returns, see section 83 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.

Commencement Information

- I37** Sch. 4 para. 9 not in force at Royal Assent; Sch. 4 para. 9(12) in force at 25.9.2014, see s. 260(1)
- I38** Sch. 4 para. 9(1) (6) (8) (9) (15) (16)(a) (16)(c) (18) (19) (22)(a)(i) in force at 7.11.2014 by [S.S.I. 2014/278](#), [art. 2](#), [sch.](#)
- I39** Sch. 4 para. 9(2)-(5) (7) (10)(11) (14) (16)(b) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)
- I40** Sch. 4 para. 9(13) (17) (21)(b) (21)(c) in force at 1.1.2015 by [S.S.I. 2014/370](#), [art. 2](#), [sch.](#)
- I41** Sch. 4 para. 9(20) (21)(a) (21)(d) (22)(a)(ii) (22)(b) (23) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

Landfill Tax (Scotland) Act 2014

- 10 (1) The LT(S) Act 2014 is amended as follows.
- (2) In section 15 (weight of materials disposed of)—
- (a) in subsection (2)(c), for “an authorised person” substitute “ a designated officer ”,
- (b) in subsection (4), for “an authorised person” substitute “ a designated officer ”,
- (c) after subsection (6) insert—
- “(7) The regulations may include provision for penalties where a person fails to comply with a requirement imposed by or under the regulations.”.
- (3) In section 18 (credit: general), after subsection (6) insert—
- “(6A) The regulations may provide for section 107 of the Revenue Scotland and Tax Powers Act 2014 (asp 16) to apply (with or without modifications) to a

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claim under this section by a person who has ceased to be registrable as it applies to a claim under that section.”.

- (4) In section 22 (registration), in subsection (9), paragraph (b) is repealed.
- (5) In section 23 (information required to keep register up to date), in subsection (2), paragraph (b) is repealed.
- (6) In section 25 (accounting for tax and time for payment), for paragraph (b) substitute—
 - “(b) make returns in relation to such accounting periods,”.
- (7) After section 25 insert—

“25A Form and content of returns

- (1) A return under this Act must—
 - (a) be in the form specified by the Tax Authority,
 - (b) contain such information specified by the Tax Authority, and
 - (c) be made in such manner as specified by the Tax Authority.
- (2) The Tax Authority may specify different forms and information for different kinds of return.
- (3) A return is treated as containing any information provided by the person making it for the purpose of completing the return.

25B Communications from taxpayers to the Tax Authority

- (1) Any notice, application or other thing that a person is required or permitted by provision made in or under this Act to give to the Tax Authority must comply with the requirements set out in subsection (2).
- (2) The requirements are that the thing—
 - (a) must be in the form specified by the Tax Authority,
 - (b) must contain the information specified by the Tax Authority, and
 - (c) must be given in the manner specified by the Tax Authority.
- (3) Subsections (1) and (2) are subject to any different provision made in or under this Act.”.
- (8) Section 26 (time of disposal where invoice issued) is repealed.
- (9) Section 28 (evidence about tax status) is repealed.
- (10) Section 29 (recovery of overpaid tax) is repealed.
- (11) In section 30(3)(a) (information: material at landfill sites), for “an authorised person” substitute “ a designated officer ”.
- (12) In section 31(1) (information: site restoration)—
 - (a) in paragraph (a), “in writing” is repealed,
 - (b) in paragraph (b), “written” is repealed.
- (13) Sections 32 and 33 (record keeping) are repealed.

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- (14) In section 34 (the Tax Authority)—
- (a) in subsection (1), for “the Scottish Ministers” substitute “ Revenue Scotland ”,
 - (b) subsection (2) is repealed.
- (15) Section 35 (delegation of functions to SEPA) is repealed.
- (16) Section 36 (review and appeal) is repealed.
- (17) In section 39 (interpretation), for the definition of “authorised person” substitute—
- ““designated officer” has the meaning given by section 252 of the Revenue Scotland and Tax Powers Act 2014 (asp 16) (general interpretation),”.
- (18) In section 41 (subordinate legislation)—
- (a) in subsection (2)—
 - (i) after paragraph (b) insert—

“(ba) regulations under section 15 which make provision of the type mentioned in section 15(7),”
 - (ii) paragraph (d) is repealed,
 - (b) in subsection (7), paragraph (c) is repealed (but not the word “and” immediately following it).
- (19) In section 43 (commencement), “35,” is repealed.

Commencement Information

- I42** Sch. 4 para. 10 not in force at Royal Assent; Sch. 4 para. 10(14) in force at 25.9.2014, see s. 260(1)
- I43** Sch. 4 para. 10(1)-(8) (11) (12) (17) (18)(a) in force at 7.11.2014 by [S.S.I. 2014/278](#), [art. 2](#), [sch.](#)
- I44** Sch. 4 para. 10(9) (10) (13) (16) (18)(b) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)
- I45** Sch. 4 para. 10(15) (19) in force at 1.1.2015 by [S.S.I. 2014/370](#), [art. 2](#), [sch.](#)

Tribunals (Scotland) Act 2014

- 11 (1) The Tribunals (Scotland) Act 2014 (asp 10) is amended as follows.
- (2) In schedule 1 (listed tribunals), in Part 1, after paragraph 10 (the entry for “A Police Appeals Tribunal”) insert—
- “10A The First-tier Tax Tribunal for Scotland
 - 10B The Upper Tax Tribunal for Scotland”.
- (3) In Part 2 of that schedule, after paragraph 13(10) insert—
- “(10A) The entries in paragraphs 10A and 10B relate to the functions exercisable by the First-tier Tax Tribunal for Scotland and the Upper Tax Tribunal for Scotland by virtue of the Revenue Scotland and Tax Powers Act 2014 or any other enactment.”.

Commencement Information

- I46** Sch. 4 para. 11 in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

Changes to legislation: Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 23 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Procurement Reform (Scotland) Act 2014

- 12 In the Procurement Reform (Scotland) Act 2014 (asp 12), in Part 1 of the schedule (contracting authorities: Scottish Administration and Scottish Parliament), after paragraph 13 (the entry for the Scottish Housing Regulator) insert—
“13A Revenue Scotland”.

Commencement Information

I47 Sch. 4 para. 12 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

SCHEDULE 5 **S**
(introduced by section 253)

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I48 Sch. 5 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

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Changes to legislation:

Revenue Scotland and Tax Powers Act 2014 is up to date with all changes known to be in force on or before 23 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- s. 170 cross-heading words added by [2017 asp 2 Sch. 2 para. 11](#)
- s. 164 cross-heading words inserted by [2017 asp 2 Sch. 2 para. 4](#)
- s. 164 heading words inserted by [2017 asp 2 Sch. 2 para. 5\(2\)](#)
- s. 171 heading words inserted by [2017 asp 2 Sch. 2 para. 13\(2\)](#)
- s. 216 cross-heading inserted by [2017 asp 2 Sch. 2 para. 22](#)
- s. 209 cross-heading words substituted by [2017 asp 2 Sch. 2 para. 17](#)
- s. 211 cross-heading words substituted by [2017 asp 2 Sch. 2 para. 20](#)
- s. 141(4) words repealed by [2017 asp 2 Sch. 2 para. 2\(3\)](#)
- s. 159(1) table words added by [2017 asp 2 Sch. 2 para. 3\(2\)](#)
- s. 159(6) words inserted by [2017 asp 2 Sch. 2 para. 3\(3\)](#)
- s. 164(1) words inserted by [2017 asp 2 Sch. 2 para. 5\(3\)](#)
- s. 165 title words inserted by [2017 asp 2 Sch. 2 para. 6](#)
- s. 166 title words inserted by [2017 asp 2 Sch. 2 para. 7](#)
- s. 167 title words inserted by [2017 asp 2 Sch. 2 para. 8](#)
- s. 168(1) table substituted by [2017 asp 2 Sch. 2 para. 9\(2\)](#)
- s. 168(4) words substituted by [2017 asp 2 Sch. 2 para. 9\(3\)](#)
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- s. 169(1) words substituted by [2017 asp 2 Sch. 2 para. 10](#)
- s. 170 title words inserted by [2017 asp 2 Sch. 2 para. 12\(2\)](#)
- s. 170(1) words substituted by [2017 asp 2 Sch. 2 para. 12\(3\)](#)
- s. 171(1)(b) words substituted by [2017 asp 2 Sch. 2 para. 13\(3\)](#)
- s. 172 title words inserted by [2017 asp 2 Sch. 2 para. 14](#)
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- s. 182(6) table words added by [2017 asp 2 Sch. 2 para. 16\(2\)](#)
- s. 182(7) words substituted by [2017 asp 2 Sch. 2 para. 16\(3\)](#)
- s. 209 title words substituted by [2017 asp 2 Sch. 2 para. 18\(2\)](#)
- s. 209(1)(a) substituted by [2017 asp 2 Sch. 2 para. 18\(3\)](#)
- s. 210 title words substituted by [2017 asp 2 Sch. 2 para. 19\(2\)](#)
- s. 210(4) substituted by [2017 asp 2 Sch. 2 para. 19\(3\)](#)
- s. 216(1) words inserted by [2017 asp 2 Sch. 2 para. 23](#)
- s. 252 words inserted by [2017 asp 2 Sch. 2 para. 26](#)
- Sch. 5 words inserted by [2017 asp 2 Sch. 2 para. 27\(2\)](#)
- Sch. 5 words substituted by [2017 asp 2 Sch. 2 para. 27\(3\)](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)