

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

Part 4 – the Scottish Tax Tribunals

Chapter 1 — Introductory

Section 20 – Overview

33. This section provides an overview of Part 4 of the Act which provides for the establishment of the Tax Tribunals to hear appeals and exercise other functions in relation to devolved taxes.