



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

**The Bill for this Act of the Scottish Parliament was passed by the Parliament on 19th August 2014 and received Royal Assent on 24th September 2014**

An Act of the Scottish Parliament to establish Revenue Scotland; to establish Scottish tax tribunals; to put in place a general anti-avoidance rule; to make provision about the collection and management of devolved taxes; and for connected purposes.