



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 2

### REVENUE SCOTLAND

#### *Functions of Revenue Scotland*

### **3 Functions of Revenue Scotland**

- (1) Revenue Scotland's general function is the collection and management of the devolved taxes.
- (2) Revenue Scotland has the following particular functions—
  - (a) providing information, advice and assistance to the Scottish Ministers relating to tax,
  - (b) providing information and assistance to taxpayers, their agents and other persons relating to the devolved taxes,
  - (c) efficiently resolving disputes relating to the devolved taxes (including by mediation),
  - (d) protecting the revenue against tax fraud and tax avoidance.
- (3) "Devolved taxes" has the meaning given by section 80A(4) of the Scotland Act 1998 (c.46).