



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 1

### OVERVIEW OF ACT

#### 1 Overview of Act

This Act is arranged as follows—

Part 2 establishes Revenue Scotland and provides for its general functions and responsibilities,

Part 3 makes provision about the use and protection of taxpayer and other information,

Part 4 establishes the Scottish Tax Tribunals,

Part 5 puts in place a general anti-avoidance rule,

Part 6 contains provisions on the self-assessment system, the checking of tax returns by Revenue Scotland and claims for repayment of tax,

Part 7 makes provision for Revenue Scotland's investigatory powers,

Part 8 sets out the matters in relation to which penalties may be imposed,

Part 9 makes provision about the interest payable on unpaid tax, on penalties and on tax repayments,

Part 10 contains provisions on debt enforcement by Revenue Scotland,

Part 11 sets out the system for the review, mediation and appeal of Revenue Scotland decisions, and

Part 12 contains general and final provisions.

#### Commencement Information

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

**Changes to legislation:**

Revenue Scotland and Tax Powers Act 2014, Section 1 is up to date with all changes known to be in force on or before 25 July 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.

[View outstanding changes](#)

**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\(3\)](#)