



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).

Commencement Information

II S. 3 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 3 is up to date with all changes known to be in force on or before 15 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\(3\)](#)