
EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force certain provisions of the Revenue Scotland and Tax Powers Act 2014 on 1st January 2015. The relevant provisions establish Revenue Scotland as a body corporate and provide for the functions it will discharge in the period from its constitution to the date on which Land and Buildings Transaction Tax and Scottish Landfill Tax become chargeable.

The commencement of section 2 of the Revenue Scotland and Tax Powers Act 2014 also sets the day on which the Revenue Scotland and Tax Powers Act 2014 (Consequential Provisions and Modifications) Order 2014 ([S.I. 2014/3294](#)) will come into force.

The Revenue Scotland and Tax Powers Act 2014 received Royal Assent on 24th September 2014. Sections 254, 255, 257, 258, 259, 260 and 261 of and paragraphs 9(12) and 10(14) of schedule 4 to that Act came into force on 25th September 2014.