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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 278 (C. 26)**

**TAXES**

**The Revenue Scotland and Tax Powers Act  
2014 (Commencement No. 1) Order 2014**

<i>Made</i>	- - - -	<i>24th October 2014</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>27th October 2014</i>
<i>Coming into force</i>	- -	<i>7th November 2014</i>

The Scottish Ministers make the following Order in exercise of the power conferred by section 260(2) of the Revenue Scotland and Tax Powers Act 2014<sup>(1)</sup>.

**Citation and commencement**

**1.** This Order may be cited as the Revenue Scotland and Tax Powers Act 2014 (Commencement No. 1) Order 2014 and comes into force on 7th November 2014.

**Day appointed**

**2.** (1) The day appointed for the coming into force of the provisions of the Revenue Scotland and Tax Powers Act 2014 specified in column 1 of the table in the Schedule to this Order (the subject matter of which is specified in column 2 of that table) is 7th November 2014.

(2) Where a purpose is specified in column 3 of that table, a provision mentioned in column 1 comes into force in accordance with paragraph (1) only for that purpose.

St Andrew's House, Edinburgh  
24th October 2014

*JOHN SWINNEY*  
A member of the Scottish Government

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## SCHEDULE

Article 2

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
<i>(provision of the Revenue Scotland and Tax Powers Act 2014)</i>	<i>(subject matter)</i>	<i>(purpose)</i>
Section 11	Revenue Scotland's first planning period	For the purpose of making orders
Section 26(4) and paragraphs 2(3), 9, 22 and 32 of schedule 2	Membership of the Scottish Tax Tribunals	For the purpose of making regulations or rules
Section 32	Voting for decisions in the Scottish Tax Tribunals	
Section 33	Chairing members of the Scottish Tax Tribunals	
Section 39(1)	Time limit for permission to appeal	For the purpose of making regulations
Section 45(2)	Venue for hearings of the Scottish Tax Tribunals	For the purpose of making tribunal rules
Section 46	Powers, rights, privileges and other authority of the Scottish Tax Tribunals	For the purpose of making tribunal rules
Section 47	Enforcement of decisions of the Scottish Tax Tribunals	For the purpose of making tribunal rules
Section 48	Award of expenses in the Scottish Tax Tribunals	For the purpose of making tribunal rules
Section 50	Offences in relation to proceedings in the Scottish Tax Tribunals	
Section 51	Tribunal rules	
Section 52	Tribunal rules: exercise of functions	
Section 53	Tribunal rules: extent of rule-making	
Section 54	Tribunal rules: proceedings and steps	
Section 55	Tribunal rules: hearings in cases	
Section 56	Tribunal rules: evidence and decisions	

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
<i>(provision of the Revenue Scotland and Tax Powers Act 2014)</i>	<i>(subject matter)</i>	<i>(purpose)</i>
Section 74	Record keeping	For the purpose of making regulations
Section 81	Record keeping in relation to land and buildings transaction tax	
Section 92	Meaning of “appropriate tribunal” in section 88	For the purpose of making tribunal rules
Section 94	Meaning of “the tribunal” in section 94	For the purpose of making tribunal rules
Section 111	Unjustified enrichment: reimbursement arrangements	For the purpose of making regulations
Section 114 and paragraphs 3 and 15 of schedule 3	Record keeping in relation to claims for relief from double assessment and for repayment	For the purpose of making regulations or tribunal rules
Section 138	Resolution of disputes as to privileged communications	For the purpose of making regulations
Section 142	Meaning of “involved third parties” in section 142	For the purpose of making orders
Section 217	Relevant date in relation to interest on unpaid tax	For the purpose of making regulations
Section 220	Rates of interest	For the purpose of making regulations
Section 222	Fees for payment	
Section 245	Postponement of tax pending review or appeal	For the purpose of making regulations
Section 249	Meaning of “the tribunal” in Part 11 (reviews and appeals)	For the purpose of making tribunal rules
Section 256 and paragraphs 9(1), (6), (8), (9), (15), (16)(a) and (c), (18), (19) and (22)(a)(i) and 10(1), (2), (3), (4), (5), (6), (7), (8), (11), (12), (17) and (18)(a) of schedule 4	Consequential amendments of <a href="#">2013 asp 11</a> and <a href="#">2014 asp 2</a>	For the purposes of the paragraphs cited only

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## 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 7th November 2014. The relevant provisions contain Ministerial powers to make subordinate legislation and provide for consequential amendments to the Land and Buildings Transaction Tax (Scotland) Act 2013 ([asp 11](#)) and the Landfill Tax (Scotland) Act 2014 ([asp 2](#)).

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.