



Revenue Scotland and Tax Powers Bill

Bill Number:	SP Bill 43
Introduced on:	12 December 2013
Introduced by:	John Swinney
Passed:	19 August 2014
Royal Assent:	24 September 2014

Passage of the Bill

The Revenue Scotland and Tax Powers Bill [SP Bill 43] was introduced on 12 December 2013. The Stage 1 debate took place on 20 May 2014, the Bill was considered at Stage 2 on 11 June and passed by the Parliament on 19 August 2014.

Purpose and objectives of the Bill

The Revenue Scotland and Tax Powers Bill is the third of three related Bills implementing powers devolved to the Scottish Parliament under the Scotland Act 2012.

Its purpose is to establish Revenue Scotland; to establish Scottish tax tribunals; to put in place a general anti-avoidance rule; to make provision about the collection and management of devolved taxes; and for connected purposes.

Provisions of the Bill

The Bill makes provision for a Scottish tax system that allows for the collection and management of Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT). It establishes Revenue Scotland as the tax authority responsible for the collection and management of devolved taxes.

The Bill comprises twelve parts and proposes a number of subordinate legislation provisions. Revenue Scotland is established as a non-ministerial department with its own legal status, and accountable to the Scottish Parliament. Much of the Bill is administrative in nature with proposals that are required in any tax system around responsibilities of the tax authority and taxpayers, use of taxpayer information, penalties for non-compliance and appeal procedures.

The proposed Scottish General Anti-Avoidance Rule (GAAR) is the only part of the Bill that relates to the interpretation of tax law. The Scottish General Anti-**Avoidance** Rule is designed to be broader in scope than the UK General Anti-**Abuse** Rule.

The Bill received Royal Assent on 24 September 2014 to become the [Revenue Scotland and Tax Powers Act 2014](#) (asp 16)