
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 110 (C. 23)

TAXES

**The Revenue Scotland and Tax Powers Act
2014 (Commencement No. 4) Order 2015**

<i>Made</i>	- - - -	<i>11th March 2015</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>13th March 2015</i>
<i>Coming into force</i>	- -	<i>1st April 2015</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⁽¹⁾.

Citation and commencement

1. This Order may be cited as the Revenue Scotland and Tax Powers Act 2014 (Commencement No. 4) Order 2015 and comes into force on 1st April 2015.

Day appointed

2.—(1) Subject to paragraph (2), the day appointed for the coming into force of the Revenue Scotland and Tax Powers Act 2014, insofar as not already in force, is 1st April 2015.

(2) The day appointed for the coming into force of section 41 of that Act (procedural steps where judicial review petition remitted to the Upper Tax Tribunal for Scotland) is the day on which section 89 of the Courts Reform (Scotland) Act 2014 (judicial review)⁽²⁾ comes into force.

St Andrew's House, Edinburgh
11th March 2015

JOHN SWINNEY
A member of the Scottish Government

(1) [2014 asp 16](#). Paragraph 9 of Part 3 of schedule 4 to the Courts Reform (Scotland) Act [2014 \(asp 18\)](#) repeals section 58 and amends section 59.
(2) [2014 asp 18](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force the remaining provisions of the Revenue Scotland and Tax Powers Act 2014 on 1st April 2015, including the constitution on that date of the Scottish Tax Tribunals. Section 41 (procedural steps where judicial review petition remitted to the Upper Tax Tribunal for Scotland) will come into force on a later date when section 89 of the Courts Reform (Scotland) Act 2014 (judicial review) comes 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.

NOTE AS TO EARLIER COMMENCEMENT ORDERS

(This note is not part of the Order)

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.S.I. No.</i>
Section 1	1st January 2015	2014/370
Section 2 and schedule 1	1st January 2015	2014/370
Section 3	1st January 2015	2014/370
Section 4	1st January 2015	2014/370
Section 5	1st January 2015	2014/370
Section 6	1st January 2015	2014/370
Section 7	1st January 2015	2014/370
Section 8	1st January 2015	2014/370
Section 9	1st January 2015	2014/370
Section 10	1st January 2015	2014/370
Section 11	7th November 2014	2014/278
Section 12	1st January 2015	2014/370
Section 13	1st January 2015	2014/370
Section 14	1st January 2015	2014/370
Section 15	1st January 2015	2014/370
Section 16	1st January 2015	2014/370
Section 17	1st January 2015	2014/370
Section 18	1st January 2015	2014/370
Section 19	1st January 2015	2014/370
Section 22	24th February 2015	2015/18

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.S.I. No.</i>
Section 26(4) and paragraphs 2(3), 9, 22 and 32 of schedule 2 (partially)	7th November 2014	2014/278
Section 26(4) and paragraph 23 of schedule 2 (partially)	1st January 2015	2014/370
Section 26(4) and paragraphs 1, 7, 10(2), 16 and 17 of schedule 2 (partially)	24th February 2015	2015/18
Section 32	7th November 2014	2014/278
Section 33	7th November 2014	2014/278
Section 39(1) (partially)	7th November 2014	2014/278
Section 45(2) (partially)	7th November 2014	2014/278
Section 46 (partially)	7th November 2014	2014/278
Section 47 (partially)	7th November 2014	2014/278
Section 48 (partially)	7th November 2014	2014/278
Section 50	7th November 2014	2014/278
Section 51	7th November 2014	2014/278
Section 52	7th November 2014	2014/278
Section 53	7th November 2014	2014/278
Section 54	7th November 2014	2014/278
Section 55	7th November 2014	2014/278
Section 56	7th November 2014	2014/278
Section 74 (partially)	7th November 2014	2014/278
Section 81	7th November 2014	2014/278
Section 92 (partially)	7th November 2014	2014/278
Section 94 (partially)	7th November 2014	2014/278
Section 111 (partially)	7th November 2014	2014/278
Section 114 and paragraphs 3 and 15 of schedule 3 (partially)	7th November 2014	2014/278
Section 138 (partially)	7th November 2014	2014/278
Section 142 (partially)	7th November 2014	2014/278
Section 158 (partially)	16th February 2015	2015/18
Section 209	16th February 2015	2015/18
Section 210	16th February 2015	2015/18
Section 211	16th February 2015	2015/18
Section 212	16th February 2015	2015/18
Section 213 (excluding subsection (5))	16th February 2015	2015/18

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<i>Provision</i>	<i>Date of Commencement</i>	<i>S.S.I. No.</i>
Section 214 (partially)	16th February 2015	2015/18
Section 215	16th February 2015	2015/18
Section 217 (partially)	7th November 2014	2014/278
Section 220 (partially)	7th November 2014	2014/278
Section 222	7th November 2014	2014/278
Section 233 (partially)	16th February 2015	2015/18
Section 234 (excluding subsection (4) (b)) (partially)	16th February 2015	2015/18
Section 235 (partially)	16th February 2015	2015/18
Section 236 (excluding subsection (2) (b)) (partially)	16th February 2015	2015/18
Section 237 (partially)	16th February 2015	2015/18
Section 238 (partially)	16th February 2015	2015/18
Section 239 (partially)	16th February 2015	2015/18
Section 240 (partially)	16th February 2015	2015/18
Section 245 (partially)	7th November 2014	2014/278
Section 249 (partially)	7th November 2014	2014/278
Section 250 (partially)	16th February 2015	2015/18
Section 251	1st January 2015	2014/370
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 (partially)	7th November 2014	2014/278
Section 256 and paragraphs 2 to 8, 9(13), (17) and 21(b) and (c), 10(15) and (19) and 12 of schedule 4 (partially)	1st January 2015	2014/370