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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 18 (C. 5)**

**TAXES**

**The Revenue Scotland and Tax Powers Act  
2014 (Commencement No. 3) Order 2015**

<i>Made</i>	- - - -	<i>22nd January 2015</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>26th January 2015</i>
<i>Coming into force</i>	- -	<i>16th February 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<sup>(1)</sup>.

**Citation, commencement and interpretation**

1.—(1) This Order may be cited as the Revenue Scotland and Tax Powers Act 2014 (Commencement No. 3) Order 2015 and comes into force on 16th February 2015.

(2) In this Order, “the Act” means the Revenue Scotland and Tax Powers Act 2014.

**Days appointed**

2.—(1) The day appointed for the coming into force of the provisions of the Act specified in column 1 of the table in Schedule 1 to this Order (the subject matter of which is specified in column 2 of that table) is 16th February 2015.

(2) The day appointed for the coming into force of the provisions of the Act specified in column 1 of the table in Schedule 2 to this Order (so far as not then in force and the subject matter of which is specified in column 2 of that table) is 24th February 2015.

(3) Where a purpose is specified in column 3 of either of the tables referred to in paragraphs (1) and (2), a provision mentioned in column 1 of the appropriate table comes into force in accordance with paragraph (1) or (2) only for that purpose.

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St Andrew's House, Edinburgh  
22nd January 2015

*JOHN SWINNEY*  
A member of the Scottish Government

## SCHEDULE 1

Article 2(1)

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
<i>(provision of the Revenue Scotland and Tax Powers Act 2014 coming into force on 16th February 2014)</i>	<i>(subject matter)</i>	<i>(purpose)</i>
Section 158	Double jeopardy	For the purposes of the commencements below
Section 209	Penalty for failure to register for tax etc.	
Section 210	Amount of penalty for failure to register for tax etc.	
Section 211	Interaction of penalties under section 209 with other penalties	
Section 212	Reduction in penalty under section 209 for disclosure	
Section 213 (excluding subsection (5))	Special reduction in penalty under section 209	
Section 214	Reasonable excuse for failure to register for tax etc.	For the purposes of Revenue Scotland's functions
Section 215	Assessment of penalties under section 209	
Section 233	Appealable decisions	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish Landfill Tax (Administration) Regulations 2015(2)
Section 234 (excluding subsection (4)(b))	Right to request review	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish Landfill Tax (Administration) Regulations 2015
Section 235	Notice of review	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish

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<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
<i>(provision of the Revenue Scotland and Tax Powers Act 2014 coming into force on 16th February 2014)</i>	<i>(subject matter)</i>	<i>(purpose)</i>
		Landfill Tax (Administration) Regulations 2015
Section 236 (excluding subsection (2)(b))	Late notice of review	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish Landfill Tax (Administration) Regulations 2015
Section 237	Duty of Revenue Scotland to carry out review	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish Landfill Tax (Administration) Regulations 2015
Section 238	Nature of review etc.	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish Landfill Tax (Administration) Regulations 2015
Section 239	Notification of conclusions of review	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish Landfill Tax (Administration) Regulations 2015
Section 240	Effect of conclusions of review	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish Landfill Tax (Administration) Regulations 2015
Section 250	Interpretation	For the purposes of reviews in relation to section 37(3) or 38 of the Landfill Tax (Scotland) Act 2014 or Part 2 of the Scottish Landfill Tax (Administration) Regulations 2015

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## SCHEDULE 2

Article 2(2)

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
<i>(provision of the Revenue Scotland and Tax Powers Act 2014 coming into force on 24th February 2014)</i>	<i>(subject matter)</i>	<i>(purpose)</i>
Section 22	President of the Scottish Tax Tribunals	
Section 26(4) and paragraphs 1, 7, 10(2), 16 and 17 of schedule 2	Provisions relating to President of the Scottish Tax Tribunals	For the purpose of appointing the first President of the Scottish Tax Tribunals

**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 16th and 24th February 2015. The provisions coming into force on 16th February 2015 by virtue of article 2(1) of and Schedule 1 to this Order are consequential on the commencement on that date of sections 37(3) and 38 of the Landfill Tax (Scotland) Act 2014 (concerning bodies corporate carrying on a business in several divisions and groups of companies respectively) and Part 2 (registration and provision for special cases) of the Scottish Landfill Tax (Administration) Regulations 2015.

The provisions coming into force on 24th February 2015 by virtue of article 2(2) of and Schedule 2 to this Order allow the appointment of a President of the Scottish Tax Tribunals.

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	<a href="#">2014/370</a>
Section 2 and schedule 1	1st January 2015	<a href="#">2014/370</a>
Section 3	1st January 2015	<a href="#">2014/370</a>
Section 4	1st January 2015	<a href="#">2014/370</a>
Section 5	1st January 2015	<a href="#">2014/370</a>
Section 6	1st January 2015	<a href="#">2014/370</a>
Section 7	1st January 2015	<a href="#">2014/370</a>

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<i>Provision</i>	<i>Date of Commencement</i>	<i>S.S.I. No.</i>
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 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 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

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.S.I. No.</i>
Section 114 and paragraphs 3 and 15 of schedule 3 (partially)	7th November 2014	<a href="#">2014/278</a>
Section 138 (partially)	7th November 2014	<a href="#">2014/278</a>
Section 142 (partially)	7th November 2014	<a href="#">2014/278</a>
Section 217 (partially)	7th November 2014	<a href="#">2014/278</a>
Section 220 (partially)	7th November 2014	<a href="#">2014/278</a>
Section 222	7th November 2014	<a href="#">2014/278</a>
Section 245 (partially)	7th November 2014	<a href="#">2014/278</a>
Section 249 (partially)	7th November 2014	<a href="#">2014/278</a>
Section 251	1st January 2015	<a href="#">2014/370</a>
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	<a href="#">2014/278</a>
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	<a href="#">2014/370</a>