

The Management of Taxes in Scotland



Charlotte Barbour

Core Tax Annuals

B L O O M S B U R Y

The Management of Taxes in Scotland

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The Management of Taxes in Scotland

Preface

This book is a guide to the Revenue Scotland and Tax Powers Act 2014 (RSTPA 2014), which establishes the institutions that will manage devolved taxes in Scotland, and their powers with which to do so. The devolved taxes are land and buildings transaction tax, to replace the UK stamp duty land tax, and Scottish landfill tax, to replace UK landfill tax, both with effect from 1 April 2015 when Revenue Scotland becomes responsible for the collection and management of these devolved taxes.

The RSTPA 2014 comprises three main elements, which are conceptually quite different from one another:

- Parts 2 and 4 of the Act relate to the new institutions considered necessary for the new devolved taxes – these are Revenue Scotland and the Scottish Tax Tribunals.
- Part 5 provides for a general anti-avoidance rule that is aimed at taxpayer behaviour and seeks to set an appropriate tone to encourage compliance.
- The remaining parts (Part 3, and Parts 6 to 11) are detailed provisions with which to manage and collect the devolved taxes in Scotland. Part 1 is an overview, whilst Part 12 contains final provisions.

For those accustomed to working with UK taxes, much will be familiar as the legislation has started out as a cut and paste from UK tax law. However, there are differences, some of which are quite clear and intended, such as the Scottish general anti-avoidance rule as opposed to the UK provision in Finance Act 2013 that contains a general anti-abuse rule, or the active decisions to work with other public agencies, and to establish separate Scottish tax tribunals. It is also important to note that there is a significant number of subtle differences in the powers and procedural aspects, not many of which have been highlighted during the enactment of this law.

It is a rare opportunity to be able to work with legislation that sets up new institutions and new tax powers, although it has been testing at times keeping up with certain elements as they are fine-tuned. There may, no doubt, yet be further changes to the legislation, to supporting guidance and other materials, and to operational procedures. Readers should refer wherever possible to primary and secondary legislation and if tertiary materials are to be relied on, a dated hard copy or electronic copy should be retained.

Preface

I would like to extend warmest thanks to my series editor Donald Drysdale, for his expertise, friendship and support, to Jean Greyling for her grammar and sense of style, and to all at Bloomsbury Professional for their support of this book.

As a number of tax powers are devolved to Scotland, and to other parts of the UK, this book sets out to inform specialists, general practitioners and students in the tax, legal and accountancy professions about the establishment of the new tax authority, Revenue Scotland, and its powers.

Charlotte Barbour
April 2015

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