

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Schedule 1 – Revenue Scotland

Revenue Scotland

Removal of members

304. [Paragraph 3](#) provides that the Scottish Ministers can remove a member should that member become disqualified as described above. Ministers may also remove a member if that member has been absent from meetings of Revenue Scotland for a period longer than six months without permission from Revenue Scotland, or Ministers consider that the member is otherwise unfit to be a member or is unable to carry out their functions as a member. Ministers are required to give a member written notice of their removal from Revenue Scotland.