



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 2

REVENUE SCOTLAND

Charter of standards and values

10 Charter of standards and values

- (1) Revenue Scotland must prepare a Charter.
- (2) The Charter must include—
 - (a) standards of behaviour and values which Revenue Scotland is expected to adhere to when dealing with taxpayers, their agents and other persons in the exercise of its functions, and
 - (b) standards of behaviour and values which Revenue Scotland expects taxpayers, their agents and other persons to adhere to when dealing with Revenue Scotland.
- (3) Revenue Scotland must—
 - (a) publish the Charter as it considers appropriate,
 - (b) review the Charter from time to time, and
 - (c) revise the Charter when it considers it appropriate to do so.
- (4) Before publishing or revising the Charter, Revenue Scotland must consult such persons as it considers appropriate.
- (5) Revenue Scotland must lay the first Charter and any revised Charter before the Scottish Parliament.