

POLICY NOTE

THE PUBLIC APPOINTMENTS AND PUBLIC BODIES ETC. (SCOTLAND) ACT 2003 (TREATMENT OF REVENUE SCOTLAND AS SPECIFIED AUTHORITY) ORDER 2014

SSI 2014/ 191

1. The above instrument was made in the exercise of the power conferred by section 3(3) of the Public Appointments and Public Bodies (Scotland) Act 2003. The instrument is subject to the affirmative procedure.

Policy Objectives

2. Section 3(3) of the Public Appointments and Public Bodies etc. (Scotland) Act 2003 (“the 2003 Act”) provides that where an office or body is to be established, and when established is to be specified in schedule 2 to that Act, the Scottish Ministers may by order provide that the office or body is to be treated, for the purposes of or in connection with any appointment to the office or body, as if it were one of the specified authorities.

3. The purpose of this power is to enable the Scottish Ministers to bring appointments to bodies which are not yet existing in law within the remit of the Commissioner for Ethical Standards in Public Life in Scotland, and therefore enable the Commissioner to regulate the appointments process under the powers conferred upon the Commissioner by the 2003 Act.

4. Section 2 of the Revenue Scotland and Tax Powers Bill provides for the establishment of Revenue Scotland, and schedule 1 to the Bill provides for the appointment of members of Revenue Scotland by the Scottish Ministers. Paragraph 4 of schedule 4 to the Bill amends schedule 2 to the 2003 Act by adding a reference to Revenue Scotland in the list of ‘specified authorities’ which are subject to the Commissioner’s jurisdiction for the purposes of exercising the Commissioner’s functions under the 2003 Act.

5. The effect of the draft order is therefore to enable Revenue Scotland to be treated as a specified authority for the purposes of the 2003 Act so that the process of appointing members of Revenue Scotland will be subject to supervision by the Commissioner for Ethical Standards in Public Life, which in turn will enable the public appointments process to begin before the Revenue Scotland and Tax Powers Bill has completed its Parliamentary passage.

Consultation

6. The Public Appointments and Public Bodies etc. (Scotland) Act 2003 does not require Scottish Ministers to consult on changes proposed under section 3(3) of the Act. The Commissioner for Ethical Standards in Public Life has been notified of these proposals.

Financial Effects

7. The instrument has no financial effects on the Scottish Government, local authorities or business.