SCOTTISH STATUTORY INSTRUMENTS

2015 No. 16

TAXES

The Revenue Scotland (First Planning Period) Order 2015

Made - - - - 22nd January 2015

Laid before the Scottish Parliament 26th January 2015

Coming into force - - 1st April 2015

The Scottish Ministers make the following Order in exercise of the powers conferred by section 11(7)(a) of the Revenue Scotland and Tax Powers Act 2014(a).

Citation and commencement

1. This Order may be cited as the Revenue Scotland (First Planning Period) Order 2015 and comes into force on 1st April 2015.

Specification of planning period for Revenue Scotland's first corporate plan

2. The period beginning on 1st June 2015 and ending on 31st March 2018 is specified as the first period for the purposes of section 11(7)(a) of the Revenue Scotland and Tax Powers Act 2014 (definition of "planning period" for the purposes of Revenue Scotland's corporate planning).

JOHN SWINNEY
A member of the Scottish Government

St Andrew's House, Edinburgh 22nd January 2015

EXPLANATORY NOTE

(This note is not part of the Order)

The Revenue Scotland and Tax Powers Act 2014 establishes Revenue Scotland and makes provision about the collection and management of devolved taxes (within the meaning of section 80A(4) of the Scotland Act 1998). Revenue Scotland is known as Teachd-a-steach Alba in Gaelic.

This Order prescribes the period from 1st June 2015 to 31st March 2018 as the planning period for Revenue Scotland's first corporate plan.

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