

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Schedule 1 – Revenue Scotland

Revenue Scotland

Membership

302. [Paragraph 1](#) sets out provisions for the membership of Revenue Scotland. No fewer than five and no more than nine members are to be appointed by the Scottish Ministers, one of whom is to be appointed to the role of Chair. The minimum and maximum number of members may be amended by an order made by Ministers. Ministers will determine the period and terms of appointment of members of Revenue Scotland, and may reappoint those who already are or may have been members. A member may resign from Revenue Scotland by giving written notice to Ministers.

Disqualification

303. [Paragraph 2](#) sets out those persons to be disqualified from becoming members or holding membership of Revenue Scotland. These persons include Ministers, elected members of the Scottish, UK and European Parliaments, local authority councillors, officers of the Crown and civil servants. A person would also be disqualified if they are or have been insolvent, disqualified as a company director under the Company Directors Disqualification Act 1986, or disqualified as a charity trustee under the Charities and Trustee Investment (Scotland) Act 2005.

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.

Remuneration and expenses

305. [Paragraph 4](#) makes provision allowing Revenue Scotland, with the approval of Ministers, to determine the remuneration of its members and members of its committees, and for the reimbursement of expenses incurred by those members when carrying out their functions.

Committees

306. [Paragraph 5](#) makes provision allowing Revenue Scotland to establish committees for any purpose relating to its functions. Revenue Scotland may also determine the composition of its committees and appoint persons to those committees who are not members of Revenue Scotland. Persons appointed as a member of a committee, but

who are not members of Revenue Scotland, are not entitled to a vote at the meetings of the committee.

Procedure

307. [Paragraph 6](#) sets out that Revenue Scotland may regulate its own procedures and that of its committees. The validity of proceedings set by Revenue Scotland and its committees is not affected by any membership vacancy, any defect in the appointment of a member or the subsequent disqualification of a member after appointment.

Internal delegation by Revenue Scotland

308. [Paragraph 7](#) provides that Revenue Scotland may authorise a member, a committee, the chief executive or any other member of staff to exercise its functions. Internal delegation of authority does not affect Revenue Scotland's responsibility for the exercise of those functions. "External" delegation of functions is provided for in section 4 of the Act.

Chief Executive and other staff

309. [Paragraph 8](#) provides that Revenue Scotland must employ a chief executive and that the person holding this position may not be a member of Revenue Scotland. The Scottish Ministers may appoint the first chief executive of Revenue Scotland through consultation with the Chair (should a person hold that position at the time of appointment of the chief executive). Each subsequent chief executive may be appointed by Revenue Scotland, with approval of Ministers, on such terms as it may determine. Revenue Scotland may also, again with approval of Ministers, appoint other members of staff on such terms as it may determine.

Powers

310. [Paragraph 9](#) provides Revenue Scotland with powers to do what it considers necessary or expedient in connection with the exercise of its functions, or incidental or conducive to the exercise of those functions.