

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 2 - Revenue Scotland

Corporate plan

Section 11 – Corporate plan

20. This section provides that Revenue Scotland must prepare a corporate plan. Subsections (5), (7) and (8) relate specifically to the planning period for each corporate plan. Subsection (7) sets out that the first plan is to be published no later than a date to be appointed by an order made by the Scottish Ministers and that subsequent plans are to be submitted no later than the end date specified by that order and thereafter at three-yearly intervals. Subsection (5) provides that Revenue Scotland may review and submit a revised plan at any time for the approval of Ministers and subsection (8) enables Ministers by order to substitute such other period as they consider appropriate for the planning period.
21. The remaining subsections set out procedures for the approval and publication of the corporate plan. The plan must describe Revenue Scotland's main objectives, the outcomes by which these objectives may be measured and its main activities for the duration of the planning period. Each plan must be submitted to the Scottish Ministers for approval, with approval being subject to any modifications as agreed between Ministers and Revenue Scotland. Following approval, a copy of the plan must be laid before the Scottish Parliament and published as Revenue Scotland considers appropriate.