



# 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.

#### **Commencement Information**

**II** S. 10 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

**Status:**

Point in time view as at 01/01/2015.

**Changes to legislation:**

Revenue Scotland and Tax Powers Act 2014, Cross Heading: Charter of standards and values is up to date with all changes known to be in force on or before 23 January 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.