



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 2

### REVENUE SCOTLAND

#### *Corporate plan*

#### **11 Corporate plan**

- (1) Revenue Scotland must, before the beginning of each planning period, prepare a corporate plan and submit it for approval by the Scottish Ministers.
- (2) The corporate plan must set out—
  - (a) Revenue Scotland’s main objectives for the planning period,
  - (b) the outcomes by reference to which the achievement of the main objectives may be measured, and
  - (c) the activities which Revenue Scotland expects to undertake during the planning period.
- (3) Ministers may approve the corporate plan subject to such modifications as may be agreed between them and Revenue Scotland.
- (4) If Ministers approve a corporate plan, Revenue Scotland must—
  - (a) publish the plan as Revenue Scotland considers appropriate, and
  - (b) lay a copy of the plan before the Scottish Parliament.
- (5) During the planning period to which a corporate plan relates, Revenue Scotland may review the plan and submit a revised corporate plan to Ministers for approval.
- (6) Subsections (2) to (4) apply to a revised corporate plan as they apply to a corporate plan.
- (7) “Planning period” means—
  - (a) a first period specified by the Scottish Ministers by order, and
  - (b) each subsequent period of 3 years.

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*Status: This is the original version (as it was originally enacted).*

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- (8) The Scottish Ministers may by order substitute for the period for the time being specified in subsection (7)(b) such other period as they consider appropriate.