



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 2

REVENUE SCOTLAND

Establishment of Revenue Scotland

2 Revenue Scotland

- (1) There is established a body corporate to be known as Revenue Scotland.
- (2) In Gaelic, Revenue Scotland is to be known as Teachd-a-steach Alba.
- (3) Schedule 1 makes further provision about the membership, procedures and staffing of Revenue Scotland.

Commencement Information

- II** [S. 2](#) in force at 1.1.2015 by [S.S.I. 2014/370](#), [art. 2](#), [sch.](#)

Functions of Revenue Scotland

3 Functions of Revenue Scotland

- (1) Revenue Scotland's general function is the collection and management of the devolved taxes.
- (2) Revenue Scotland has the following particular functions—
 - (a) providing information, advice and assistance to the Scottish Ministers relating to tax,
 - (b) providing information and assistance to taxpayers, their agents and other persons relating to the devolved taxes,

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- (c) efficiently resolving disputes relating to the devolved taxes (including by mediation),
 - (d) protecting the revenue against tax fraud and tax avoidance.
- (3) “Devolved taxes” has the meaning given by section 80A(4) of the Scotland Act 1998 (c.46).

Commencement Information

I2 S. 3 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Delegation of Revenue Scotland functions

4 Delegation of functions by Revenue Scotland

- (1) Revenue Scotland may delegate—
- (a) any of its functions relating to land and buildings transaction tax to the Keeper of the Registers of Scotland (“the Keeper”),
 - (b) any of its functions relating to Scottish landfill tax to the Scottish Environment Protection Agency (“SEPA”).
- (2) Revenue Scotland may give directions to the Keeper or to SEPA as to how a delegated function is to be exercised and the Keeper and SEPA must comply with any such direction.
- (3) Delegations or directions under this section may be varied or revoked at any time.
- (4) Revenue Scotland must publish information about—
- (a) delegations under this section, and
 - (b) directions given under this section.
- (5) Revenue Scotland must lay before the Scottish Parliament a copy of information published under subsection (4).
- (6) Subsections (4) and (5) do not apply to the extent that Revenue Scotland considers that publication of the information would prejudice the effective exercise of its functions.
- (7) Delegation of a function under this section does not affect—
- (a) Revenue Scotland's ability to exercise that function,
 - (b) Revenue Scotland's responsibility for that function.
- (8) Revenue Scotland may reimburse the Keeper or SEPA for any expenditure incurred which is attributable to the exercise by the Keeper or SEPA of functions delegated under this section.

Commencement Information

I3 S. 4 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

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Money

5 Payments into the Scottish Consolidated Fund

- (1) Revenue Scotland must pay money received in the exercise of its functions into the Scottish Consolidated Fund.
- (2) But Revenue Scotland may do so after deduction of payments in connection with repayments, including payments of interest on—
 - (a) repayments, or
 - (b) payments treated as repayments.

Commencement Information

I4 S. 5 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

6 Rewards

Revenue Scotland may pay a reward to a person in return for a service which relates to a function of Revenue Scotland.

Commencement Information

I5 S. 6 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Independence of Revenue Scotland

7 Independence of Revenue Scotland

- (1) The Scottish Ministers must not—
 - (a) give directions relating to, or
 - (b) otherwise seek to control,the exercise by Revenue Scotland of its functions.
- (2) This section is subject to any contrary provision made by or under this Act or any other enactment.

Commencement Information

I6 S. 7 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Ministerial guidance

8 Ministerial guidance

- (1) The Scottish Ministers may give guidance to Revenue Scotland about the exercise of its functions.
- (2) Revenue Scotland must have regard to any guidance given by Ministers.

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- (3) Ministers must publish any guidance given to Revenue Scotland under this section as they consider appropriate.
- (4) The Scottish Ministers must lay before the Scottish Parliament a copy of guidance published under subsection (3).
- (5) Subsections (3) and (4) do not apply to the extent that Ministers consider that publication of the guidance would prejudice the effective exercise by Revenue Scotland of its functions.

Commencement Information

I7 S. 8 in force at 1.1.2015 by [S.S.I. 2014/370](#), art. 2, [sch.](#)

Provision of information, advice or assistance to Ministers

9 Provision of information, advice or assistance to the Scottish Ministers

- (1) Revenue Scotland must provide the Scottish Ministers with such information, advice or assistance relating to its functions as Ministers may from time to time require.
- (2) The information, advice or assistance must be provided in such form as Ministers determine.

Commencement Information

I8 S. 9 in force at 1.1.2015 by [S.S.I. 2014/370](#), art. 2, [sch.](#)

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.

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- (5) Revenue Scotland must lay the first Charter and any revised Charter before the Scottish Parliament.

Commencement Information

I9 S. 10 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

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.
- (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.

Commencement Information

I10 S. 11 in force at 7.11.2014 for specified purposes by S.S.I. 2014/278, art. 2, sch.

I11 S. 11 in force at 1.1.2015 in so far as not already in force by S.S.I. 2014/370, art. 2, sch.

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Annual report

12 Annual report

- (1) As soon as possible after the end of each financial year, Revenue Scotland must—
 - (a) prepare and publish a report on the exercise of its functions during that year,
 - (b) send a copy of the report to the Scottish Ministers, and
 - (c) lay a copy of the report before the Scottish Parliament.
- (2) “Financial year” means—
 - (a) the period beginning with the establishment of Revenue Scotland and ending on 31 March in the following year, and
 - (b) each subsequent period of a year ending on 31 March.
- (3) Revenue Scotland may publish such other reports and information on matters relevant to its functions as it considers appropriate.

Commencement Information

I12 S. 12 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)