Changes to legislation: *Revenue Scotland and Tax Powers Act 2014, Cross Heading: Disqualification is up to date with all changes known to be in force on or before 01 August 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. (See end of Document for details) View outstanding changes*

SCHEDULE 1
REVENUE SCOTLAND

Disqualification

2 (1) A person may not be appointed as a member of Revenue Scotland (and may not continue as a member) if that person—

(a) is (or becomes)—

(i) a member of the Scottish Parliament,

(ii) a member of the House of Commons,

(iii) a member of the National Assembly for Wales,

(iv) a member of the Northern Ireland Assembly,

(v) a member of the European Parliament,

(vi) a councillor of any local authority,

(vii) a member of the Scottish Government,

(viii) a Minister of the Crown,

(ix) an office-holder of the Crown in right of Her Majesty's Government in the United Kingdom,

(x) an office-holder in the Scottish Administration,

(xi) a civil servant,

(b) is (or has been) insolvent,

(c) is (or has been) disqualified as a company director under the Company Directors Disqualification Act 1986 (c.46) (or any analogous disqualification provision, anywhere in the world), or

(d) is (or has been) disqualified as a charity trustee under the Charities and Trustee Investment (Scotland) Act 2005 (asp 10) (or any analogous disqualification provision, anywhere in the world).

(2) For the purposes of sub-paragraph (1)(b) a person is (or has been) insolvent if—

(a) the person's estate is or has been sequestrated,

(b) the person has granted a trust deed for creditors or has made a composition or arrangement with creditors,

(c) the person is (or has been) the subject of any other kind of arrangement analogous to those described in paragraphs (a) and (b), anywhere in the world.

Commencement Information

I1 Sch. 1 para. 2 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)