

**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, SCHEDULE 1 is up to date with all changes known to be in force on or before 19 April 2021. 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

(introduced by section 2(3))

### REVENUE SCOTLAND

#### *Membership*

- 1 (1) Revenue Scotland is to consist of no fewer than 5 and no more than 9 members appointed by the Scottish Ministers.
- (2) Ministers are to appoint one of the members to chair Revenue Scotland (“the Chair”).
- (3) Ministers may by order amend sub-paragraph (1) so as to substitute a different number for the minimum or maximum number of members for the time being specified there.
- (4) Membership of Revenue Scotland is for such period and on such terms as Ministers may determine.
- (5) A member may resign by giving notice in writing to Ministers.
- (6) A person who is (or who has been) a member may be reappointed.

#### **Commencement Information**

**II** Sch. 1 para. 1 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

#### *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).

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- (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**

**I2** Sch. 1 para. 2 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

*Removal of members*

- 3 The Scottish Ministers may, by giving notice in writing, remove a member if—
- (a) any of sub-paragraphs (1)(a) to (d) of paragraph 2 apply to the member,
  - (b) the member has been absent from meetings of Revenue Scotland for a period longer than 6 months without permission from Revenue Scotland, or
  - (c) Ministers consider that the member is otherwise unfit to be a member or is unable to carry out the member's functions.

**Commencement Information**

**I3** Sch. 1 para. 3 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

*Remuneration and expenses*

- 4 (1) Revenue Scotland may pay to—
- (a) its members, and
  - (b) the members of any committee established by it,
- such remuneration as it may, with the approval of the Scottish Ministers, determine.
- (2) Revenue Scotland may pay to—
- (a) its members, and
  - (b) the members of any committee established by it,
- such sums as it may, with the approval of Ministers, determine by way of reimbursement of expenses incurred by them in carrying out their functions.

**Commencement Information**

**I4** Sch. 1 para. 4 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

*Committees*

- 5 (1) Revenue Scotland may establish committees for any purpose relating to its functions.
- (2) Revenue Scotland may determine the composition of its committees.

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- (3) Revenue Scotland may appoint persons who are not members of Revenue Scotland to be members of a committee, but those persons are not entitled to vote at meetings of the committee.

**Commencement Information**

**I5** Sch. 1 para. 5 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

*Procedure*

- 6 (1) Revenue Scotland may regulate its own procedure (including quorum) and that of any committee.
- (2) The validity of any proceedings or acts of Revenue Scotland (or of any committee) is not affected by—
- (a) any vacancy in its membership,
  - (b) any defect in the appointment of a member, or
  - (c) disqualification of a person as a member after appointment.

**Commencement Information**

**I6** Sch. 1 para. 6 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

*Internal delegation by Revenue Scotland*

- 7 (1) Revenue Scotland may authorise—
- (a) a member,
  - (b) a committee, or
  - (c) the chief executive or any other member of staff,
- to exercise such of its functions (and to such extent) as it may determine.
- (2) Sub-paragraph (1) does not affect Revenue Scotland's responsibility for the exercise of its functions.

**Commencement Information**

**I7** Sch. 1 para. 7 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

*Chief executive and other staff*

- 8 (1) Revenue Scotland is to employ a chief executive.
- (2) The person employed as chief executive may not be a member of Revenue Scotland.
- (3) The first person employed as chief executive is to be appointed by the Scottish Ministers on such terms as they may determine.
- (4) Before appointing the first chief executive, Ministers must consult the Chair (if a person holds that position).

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- (5) Each subsequent chief executive is to be appointed by Revenue Scotland on such terms as it may, with the approval of Ministers, determine.
- (6) Revenue Scotland may appoint other members of staff on such terms as it may, with the approval of Ministers, determine.

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**Commencement Information**

**18** Sch. 1 para. 8 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, **sch.**

*Powers*

- 9 In addition to any other powers it has, Revenue Scotland may do anything which it considers—
- (a) necessary or expedient in connection with the exercise of its functions,
- (b) incidental or conducive to the exercise of those functions.

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**Commencement Information**

**19** Sch. 1 para. 9 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, **sch.**

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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\(3\)](#)