

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 27 May 2023. 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.

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.

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\(3\)](#)