



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 2

### REVENUE SCOTLAND

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