



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 2

REVENUE SCOTLAND

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.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 11 is up to date with all changes known to be in force on or before 06 April 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

- (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

- I1** S. 11 in force at 7.11.2014 for specified purposes by S.S.I. 2014/278, art. 2, **sch.**
I2 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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[View outstanding changes](#)

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\(3\)](#)