



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 2

### REVENUE SCOTLAND

#### *Establishment of Revenue Scotland*

#### **2 Revenue Scotland**

- (1) There is established a body corporate to be known as Revenue Scotland.
- (2) In Gaelic, Revenue Scotland is to be known as Teachd-a-steach Alba.
- (3) Schedule 1 makes further provision about the membership, procedures and staffing of Revenue Scotland.

#### *Functions of Revenue Scotland*

#### **3 Functions of Revenue Scotland**

- (1) Revenue Scotland's general function is the collection and management of the devolved taxes.
- (2) Revenue Scotland has the following particular functions—
  - (a) providing information, advice and assistance to the Scottish Ministers relating to tax,
  - (b) providing information and assistance to taxpayers, their agents and other persons relating to the devolved taxes,
  - (c) efficiently resolving disputes relating to the devolved taxes (including by mediation),
  - (d) protecting the revenue against tax fraud and tax avoidance.
- (3) "Devolved taxes" has the meaning given by section 80A(4) of the Scotland Act 1998 (c.46).

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### *Delegation of Revenue Scotland functions*

#### **4 Delegation of functions by Revenue Scotland**

- (1) Revenue Scotland may delegate—
  - (a) any of its functions relating to land and buildings transaction tax to the Keeper of the Registers of Scotland (“the Keeper”),
  - (b) any of its functions relating to Scottish landfill tax to the Scottish Environment Protection Agency (“SEPA”).
- (2) Revenue Scotland may give directions to the Keeper or to SEPA as to how a delegated function is to be exercised and the Keeper and SEPA must comply with any such direction.
- (3) Delegations or directions under this section may be varied or revoked at any time.
- (4) Revenue Scotland must publish information about—
  - (a) delegations under this section, and
  - (b) directions given under this section.
- (5) Revenue Scotland must lay before the Scottish Parliament a copy of information published under subsection (4).
- (6) Subsections (4) and (5) do not apply to the extent that Revenue Scotland considers that publication of the information would prejudice the effective exercise of its functions.
- (7) Delegation of a function under this section does not affect—
  - (a) Revenue Scotland’s ability to exercise that function,
  - (b) Revenue Scotland’s responsibility for that function.
- (8) Revenue Scotland may reimburse the Keeper or SEPA for any expenditure incurred which is attributable to the exercise by the Keeper or SEPA of functions delegated under this section.

### *Money*

#### **5 Payments into the Scottish Consolidated Fund**

- (1) Revenue Scotland must pay money received in the exercise of its functions into the Scottish Consolidated Fund.
- (2) But Revenue Scotland may do so after deduction of payments in connection with repayments, including payments of interest on—
  - (a) repayments, or
  - (b) payments treated as repayments.

#### **6 Rewards**

Revenue Scotland may pay a reward to a person in return for a service which relates to a function of Revenue Scotland.

### *Independence of Revenue Scotland*

#### **7 Independence of Revenue Scotland**

- (1) The Scottish Ministers must not—
  - (a) give directions relating to, or
  - (b) otherwise seek to control,the exercise by Revenue Scotland of its functions.
- (2) This section is subject to any contrary provision made by or under this Act or any other enactment.

### *Ministerial guidance*

#### **8 Ministerial guidance**

- (1) The Scottish Ministers may give guidance to Revenue Scotland about the exercise of its functions.
- (2) Revenue Scotland must have regard to any guidance given by Ministers.
- (3) Ministers must publish any guidance given to Revenue Scotland under this section as they consider appropriate.
- (4) The Scottish Ministers must lay before the Scottish Parliament a copy of guidance published under subsection (3).
- (5) Subsections (3) and (4) do not apply to the extent that Ministers consider that publication of the guidance would prejudice the effective exercise by Revenue Scotland of its functions.

### *Provision of information, advice or assistance to Ministers*

#### **9 Provision of information, advice or assistance to the Scottish Ministers**

- (1) Revenue Scotland must provide the Scottish Ministers with such information, advice or assistance relating to its functions as Ministers may from time to time require.
- (2) The information, advice or assistance must be provided in such form as Ministers determine.

### *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

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- (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.

### *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.
- (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.

*Annual report*

**12 Annual report**

- (1) As soon as possible after the end of each financial year, Revenue Scotland must—
  - (a) prepare and publish a report on the exercise of its functions during that year,
  - (b) send a copy of the report to the Scottish Ministers, and
  - (c) lay a copy of the report before the Scottish Parliament.
- (2) “Financial year” means—
  - (a) the period beginning with the establishment of Revenue Scotland and ending on 31 March in the following year, and
  - (b) each subsequent period of a year ending on 31 March.
- (3) Revenue Scotland may publish such other reports and information on matters relevant to its functions as it considers appropriate.