POLICY NOTE

THE REVENUE SCOTLAND (FIRST PLANNING PERIOD) ORDER 2015

SSI 2015/16

The above instrument was made in exercise of the powers conferred by section 11(7)(a) of the Revenue Scotland and Tax Powers Act 2014 ("RSTPA 2014"). The instrument is subject to the negative procedure.

Policy Objectives

Revenue Scotland (which came into legal being on 1 January 2015) will be fully responsible for the collection and management of devolved taxes from 1 April 2015. The board of Revenue Scotland will need time to prepare its first corporate plan. The instrument therefore provides that the period of Revenue Scotland's first Corporate Plan will be from 1 June 2015 to 31 March 2018. Subsequent corporate plans will run for 3 year periods starting from 1 April 2018.

Consultation

A public consultation opened on 6 October 2014 on the proposed subordinate legislation under RSTPA 2014, including draft SSIs with a closing date of 9 January 2015. The consultation paper and draft SSI are available at:

http://www.scotland.gov.uk/Publications/2014/10/4714.

The responses received were supportive of the approach taken. A full list of those consulted and the responses of those who agreed to the release of this information, an analysis of the responses received and the Scottish Government's response will be published on the Scottish Government's website in due course.

Impact Assessments

An equality impact assessment has been completed on the RSTPA 2014 and is available at http://www.scotland.gov.uk/Publications/2014/10/4242. The instrument is consequential in nature and no further impact assessments are required.

Financial Effects

There are no financial effects associated with this SSI.

Scottish Government
Fiscal Responsibility Division
February 2015