Dear Kenneth

**Revenue Scotland and Tax Powers Bill**

At its meeting on 19 March, the Public Audit Committee considered correspondence from Revenue Scotland and the Auditor General for Scotland (AGS) on the audit arrangements for Revenue Scotland. The correspondence can be read on the Committee’s website here: [http://www.scottish.parliament.uk/parliamentarybusiness/CurrentCommittees/74384.aspx](http://www.scottish.parliament.uk/parliamentarybusiness/CurrentCommittees/74384.aspx)

The Committee noted the AGS comments that an order under the Scotland Act, to give Revenue Scotland the status of office-holder in the Scottish Administration, requires to be made and applied from the same date as the commencement of the Bill. This will ensure that Revenue Scotland falls within the auditing provisions of the Public Finance and Accountability (Scotland) Act 2000. This will also then require it to prepare annual accounts to be sent to the AGS for auditing, which will subsequently be laid in Parliament.

The Committee therefore agreed to highlight this issue to the Finance Committee to inform its scrutiny of the Revenue Scotland and Tax Powers Bill at Stage 1.

Should you have any further questions, please do not hesitate to contact the Committee Clerks on 0131 348 5236 or pa.committee@scottish.parliament.uk.

Yours sincerely

**Hugh Henry MSP, Public Audit Committee Convener**

Follow the Committee on Twitter @SP_PublicAudit