The Revenue Scotland and Tax Powers Bill was introduced in the Parliament on 13 December 2013. It is likely that the Finance Committee will be designated the lead committee on the Bill. The lead committee’s role at Stage 1 is to consider and report on the Bill’s general principles. The Committee expects to take oral evidence during February, March and April 2014 and to report on the general principles around the beginning of May 2014.

The Committee is, therefore, seeking views on the general principles of the Bill and in particular –

- The Scottish Government’s overall policy objectives in introducing the Bill and whether the Bill reflects –
  “Adam Smith’s four maxims with regard to taxes: certainty, convenience, efficiency and proportionate to the ability to pay.”

- The proposed approach to the establishment and constitution of Revenue Scotland as a non-Ministerial Department and its membership;

- The functions of Revenue Scotland;

- The independence of Revenue Scotland;

- The investigatory powers of Revenue Scotland;

- The proposed approach to the Scottish tax tribunals;

- The General Anti-Avoidance Rule;

- The proposed approach to tax returns, enquiries and assessments;

- The proposed approach to penalties;

- The proposed approach to interest on payments;

- The proposed approach to enforcement;

- The proposed approach to reviews and appeals;

- The financial implications of the Bill as estimated in the Financial Memorandum (FM).

How to submit your evidence

The Committee welcomes written views from organisations and individuals on the Bill. It would be helpful for your submission to focus on the areas outlined above,
although please add any other comments that you think are relevant to the Committee’s scrutiny.

Before making a submission, please read our policy for handling information received in response to calls for evidence (click link – 15KB pdf):

The closing date for written submissions is Wednesday 19 February 2014. Ideally submissions should not exceed six sides of A4 paper. Owing to the timescale required to process and analyse evidence, late submissions will only be accepted with the prior agreement of the Committee clerk. The Committee prefers to receive written submissions electronically in word format. These should be sent to: finance.committee@scottish.parliament.uk.

Please note that if you make an electronic submission there is no need to follow it up with an additional hard copy. If you wish to make a hard copy only submission, please address it to—

Finance Committee
Room T3.60
The Scottish Parliament
Edinburgh
EH99 1SP