

# REVENUE SCOTLAND AND TAX POWERS ACT 2014: A CONSULTATION ON PROPOSED SUBORDINATE LEGISLATION.



## RESPONDENT INFORMATION FORM

Please Note this form **must** be returned with your response to ensure that we handle your response appropriately

### 1. Name/Organisation

Organisation Name

ICAEW Scotland

Title Mr ☐ Ms ☐ Mrs X Miss ☐ Dr ☐ Please tick as appropriate

Surname

Ormiston

Forename

Fiona

### 2. Postal Address

PO Box 26198

Dunfermline

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Phone 0131 202 1251

Email fiona.ormiston@icaew.com

### 3. Permissions - I am responding as...

Individual

☐

/

Group/Organisation

☒

Please tick as appropriate

- (a) Do you agree to your response being made available to the public (in Scottish Government library and/or on the Scottish Government web site)?

Please tick as appropriate ☐ Yes ☐ No

- (b) Where confidentiality is not requested, we will make your responses available to the public on the following basis

Please tick ONE of the following boxes

Yes, make my response, name and address all available ☐

or

Yes, make my response available, but not my name and address ☐

or

Yes, make my response and name available, but not my address ☐

- (c) The name and address of your organisation **will be** made available to the public (in the Scottish Government library and/or on the Scottish Government web site).

Are you content for your **response** to be made available?

Please tick as appropriate ☒ Yes ☐ No

**(d)** We will share your response internally with other Scottish Government policy teams who may be addressing the issues you discuss. They may wish to contact you again in the future, but we require your permission to do so. Are you content for Scottish Government to contact you again in relation to this consultation exercise?

*Please tick as appropriate*

☒ Yes

☐ No

## CONSULTATION QUESTIONS

### Question 1 – Planning period for Revenue Scotland’s first corporate plan.

**Do you agree with the Scottish Government’s proposed approach in relation to setting the planning period for Revenue Scotland’s first corporate plan?**

Yes ☐ No ☐

Comments

### Question 2 – The Scottish Tax Tribunals: voting for decisions

**Do you agree with the Scottish Government’s proposed approach in relation to voting for decisions in the Scottish Tax Tribunals?**

Yes ☐ No ☐

Comments

### Question 3 – The Scottish Tax Tribunals: time limit for seeking permission for an onward appeal.

**Do you agree with the Scottish Government’s proposed approach in relation to time limit for seeking permission for an onward appeal?**

Yes ☐ No ☐

Comments

### Question 4 – The Scottish Tax Tribunals: offences in relation to proceedings.

**Do you agree with the Scottish Government’s proposed approach in relation to the creation of offences in relation to proceedings?**

Yes ☐ No ☐

Comments

### Question 5 – Duty to keep and preserve records.

**Do you agree with the Scottish Government’s proposed approach in relation to the duty to keep and preserve records?**

Yes ☐ No ☐

Comments

**Question 6 – Record keeping in relation to an LBTT transaction that is non-notifiable.**

**Do you agree with the Scottish Government’s proposed approach in relation to Record-keeping in respect of an LBTT transaction that is non-notifiable?**

Yes ☐ No ☐

Comments

**Question 7 – Prevention of a repayment of tax by Revenue Scotland that may lead to unjustified enrichment.**

**Do you agree with the Scottish Government’s proposed approach in relation to prevention of unjustified enrichment?**

Yes ☐ No ☐

Comments

**Question 8 – Resolution of disputes relating to legal professional privilege.**

**Do you agree with the Scottish Government’s proposed approach in relation to resolution of disputes relating to legal professional privilege?**

Yes ☐ No ☐

Comments

**Question 9 – Power to specify third parties in relation to inspections of business premises.**

**Do you agree with the Scottish Government’s proposed approach in relation to the power to specify an “involved third party” in relation to inspections of business premises?**

Yes ☐ No ☐

Comments

**Question 10 – Setting the relevant date from which interest on unpaid tax would be due.**

**Do you agree with the Scottish Government’s proposed approach to interest on unpaid tax?**

Yes ☐ No ☐

Comments

### Question 11 – Rates of Interest.

**Do you agree with the Scottish Government's proposed approach in relation to rates of interest?**

Yes ☐ No ☐

Comments

### Question 12 – Fees for payment by credit card.

**Do you agree with the Scottish Government's proposed approach in relation to fees for payment?**

Yes ☐ No ☐

Comments

### Question 13 – Postponement of tax, Interest and penalties pending a review or appeal.

**Do you agree with the Scottish Government's proposed approach in relation to postponement of tax, Interest and penalties pending a review or appeal?**

Yes ☐ No ☐

Comments

### Question 14 – The Scottish Tax Tribunals eligibility criteria for ordinary members of the First-tier Tribunal.

**Do you agree with the Scottish Government's proposed approach in relation to eligibility criteria for ordinary members of the First-tier Tribunal?**

Yes ☐ No ☒

Although we are in agreement with paragraph (2) (the eligibility of a person who is an accountant and is a member of the specified bodies), we would **add** to paragraph (3) a stipulation that a person should have substantial **and recent** experience in tax matters and related tax procedures; or in a business, trade, charity or not-for-profit organisation.

In addition, there should be in place stated, rigorous and robust checking processes to ensure that applicants meet the criteria outlined in paragraphs (2) and (3) above.

### Question 15 – Powers that Scottish Ministers do not intend to use prior to April 2015.

**Do you agree with the Scottish Government's proposed approach in relation to**

**the powers we do not intend to use prior to April 2015?**

Yes ☐ No ☐

Comments

**Question 16 –Equality Act 2010 and Proceeds of Crime Act 2002.**

**Do you agree with the Scottish Government’s proposal that Revenue Scotland should be added to the list of bodies covered by the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and should be included within the Proceeds of Crime Act 2002 (Disclosure of Information to and by Lord Advocate and Scottish Ministers) Order 2003?**

Yes ☐ No ☐

Comments