

*These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014*

# **REVENUE SCOTLAND AND TAX POWERS ACT 2014**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### ***Schedule 1 – Revenue Scotland***

##### **Revenue Scotland Disqualification**

303. [Paragraph 2](#) sets out those persons to be disqualified from becoming members or holding membership of Revenue Scotland. These persons include Ministers, elected members of the Scottish, UK and European Parliaments, local authority councillors, officers of the Crown and civil servants. A person would also be disqualified if they are or have been insolvent, disqualified as a company director under the Company Directors Disqualification Act 1986, or disqualified as a charity trustee under the Charities and Trustee Investment (Scotland) Act 2005.