

POLICY NOTE
THE REVENUE SCOTLAND AND TAX POWERS ACT (INVOLVED THIRD
PARTY) ORDER 2015
SSI 2015/37

The above instrument was made in exercise of the powers conferred by section 142(3) of the Revenue Scotland and Tax Powers Act 2014 (“RSTPA 2014”). The instrument is subject to the negative procedure.

Policy Objectives

The instrument provides that for the purposes of section 142(3) of the Revenue Scotland and Tax Powers Act 2014, Scottish landfill tax is a relevant devolved tax and an “involved third party” should be defined as a person involved (in any capacity) with any taxable disposal (as defined for the purposes of section 3(2) of the LT(S) Act 2014). Relevant documents are defined as documents relating to the taxable disposal. The regulations make no provision for Land and Buildings Transaction Tax.

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 is available at

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

A full list of those consulted and the responses of those who agreed to the release of this information and the Scottish Government response will be published on the Scottish Government’s website in due course.

Impact Assessments

An equality impact assessment has been completed on the Revenue Scotland and Tax Powers Bill and is attached 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 costs associated with this SSI. The costs associated with the establishment of Revenue Scotland were detailed in the Financial Memorandum that accompanied the Bill for RSTPA 2014 and is available at <http://www.scottish.parliament.uk/parliamentarybusiness/Bills/70929.aspx>

Scottish Government
Fiscal Responsibility Division
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