

Revenue Scotland Equalities

Mainstreaming Report and
Equalities Outcomes 2016

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Part 1: Background and Context

Introduction

Welcome to Revenue Scotland's first equalities mainstreaming report.

The first part of the report outlines the statutory equalities duties and provides background information about our organisation.

In the second part, we describe our key services and areas of operations and the past activities and policies already in place demonstrating that equalities issues are integrated within our functions as a service provider and as an employer.

The third part of the report sets out our equalities outcomes which reflect our commitment to ensure that equality and diversity continues to be an integral part of how we operate.

Equality Duties

The Equality Act 2010 and the Equality Act (Specific Duties) (Scotland) Regulations 2012 set out a single equality duty and statutory specific duties for listed public bodies in Scotland.

General Equality Duty

The general duty requires Scottish public authorities to pay 'due regard' to the need to:

- eliminate discrimination, victimisation and harassment and any other conduct that is prohibited by or under the Act;
- advance equality of opportunity between persons who share a relevant protected characteristic and person who do not share it; and
- foster good relations between persons who share a relevant protected characteristic and persons who do not share.

Specific equality duties

The statutory specific duties for Scotland set out how we evidence what we are doing in relation to equality and require us to:

- report on mainstreaming the equality duty and publish against progress every two years;
- publish equality outcomes every four years and report progress toward achieving these every two years;
- assess and review policies and practices;
- gather and use employee information;
- publish gender pay gap information;
- publish statements on equal pay;
- consider award criteria and conditions in relation to public procurement;
- publish in a manner that is accessible.

Currently, the requirement to publish gender pay gap information and statements on equal pay only apply where a public body employees more than 150 employees and therefore does not cover Revenue Scotland.

The protected characteristics

The Equality Act 2010 applies to nine listed protected characteristics only and these are:

- race;
- sex;
- age;
- disability;
- sexual orientation;
- religion and belief;
- gender re-assignment;
- marriage and civil partnership;
- pregnancy and maternity.

About Revenue Scotland

Revenue Scotland is the Scottish tax authority responsible for the collection and management of the devolved taxes in Scotland. Revenue Scotland was established on 1 January 2015 as a non-ministerial department of the Scottish Administration. The Revenue Scotland and Tax Powers Act 2014 defines the key functions of Revenue Scotland as:

- (a) providing information, advice and assistance to Scottish Ministers on matters concerning tax;
- (b) providing information and assistance to taxpayers, their agents and other persons relating to the devolved taxes;
- (c) efficiently resolving disputes relating to the devolved taxes, including by mediation; and
- (d) protecting the revenue against tax fraud (i.e. tax evasion) and tax avoidance.

Revenue Scotland carries out its functions in line with its statutory obligations which are underpinned by Adam Smith's four taxation principles:

- *equity* (that is, proportionality to taxpayers' ability to pay);
- *certainty*;
- *convenience*; and
- *efficiency*.

Currently, two taxes, Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT), are devolved to Scotland.

Part 2: Mainstreaming equalities

Governance and management

We recognise that a robust equalities governance and management structure which engages staff at all levels is essential for ensuring that equalities are being mainstreamed efficiently into our organisational culture. The responsibility for overseeing the Revenue Scotland's progress in relation to equalities lies with the Head of Corporate Services. There are also nominated Equalities Champions within the organisation who support the implementation of the equalities action plans. Additionally, the Revenue Scotland Board established a Staffing and Equalities Committee comprising two Board Members. The Committee has an oversight role on behalf of the Revenue Scotland Board in respect of developing our strategic approach to equalities and is expected to provide on-going scrutiny in relation to the progress being made.

External engagements

We aim to continue to explore the opportunities for engagement in order to gain more detailed knowledge of how Revenue Scotland can ensure equality issues are best integrated into our work and services. This commitment is also reflected in our equalities outcomes. In developing our equalities outcomes, Revenue Scotland has engaged with and obtained detailed advice from the Scottish Government's Equality Unit. Additionally, we have engaged with SEPA's equalities lead and the Equality Budget Advisory Group in order to gain a better understanding of how equality duties can be embedded into day-to-day work in our operations environment and delivery of frontline services.

Revenue Scotland as a service provider

Revenue Scotland has developed links with the Law Society of Scotland and Registers of Scotland (RoS) to enhance their understanding of key LBTT stakeholder groups. Similar work has been conducted with the Scottish Environment Protection Agency (SEPA) in relation to SLfT stakeholder groups.

Revenue Scotland also recognises the importance of engagement in achieving the successful delivery of our services. We are continuously working to expand the audience reach for delivering information and updates. Our engagements include stakeholder forums, roadshows and regular email updates.

SLfT

SLfT is a tax charged on disposals of waste to landfill. The SLfT taxpayer population is particularly small, with just 37 landfill operators currently registered to pay SLfT. Revenue Scotland has established a close relationship with landfill operators in Scotland and holds regular SLfT stakeholders' forums.

LBTT

LBTT is applied to residential and commercial land and buildings transactions (including commercial purchases and commercial leases) where a chargeable interest is acquired. In the vast majority of cases, the tax liability is paid by an agent, usually a legal professional, on behalf of the buyer. A web-based tax portal (SETS) was created to allow agents to submit tax returns and make tax payments online. While our data shows that more than 98% of returns are made online, to ensure accessibility, we provide an option to submit tax returns on paper and to make tax payments by cheque.

This supports Revenue Scotland in developing suitable procedures for anyone working for organisations who lack the skill base to complete an online tax return or have a disability which prevents them from working online; or are based in a remote area with poor broadband reception.

Information services for taxpayers and their agents

Our LBTT frontline services (online portal, mailboxes, support desk) are accessed primarily by legal professionals. However, we recognise that our website contains information relevant to and accessed by not only by legal professionals but also by house buyers in Scotland. Moreover, in certain circumstances, Revenue Scotland will interact with taxpayers directly; for example, where penalties are incurred, a letter will be sent to the taxpayer as well as his or her agent. We therefore place an emphasis on improving the accessibility and usability of our information services and communications in relation to disability, age and race. This is reflected in our equality outcomes.

We recognise that all external information needs to be available and accessible via alternative channels and formats to meet the Statutory Code of Practice for "Services, public functions and associations" under the Equality Act 2010. To meet this obligation, Revenue Scotland's style guidelines, which include format requirements and language standards, have been developed and are available on our internal 'wiki' pages. All new staff are required to familiarise themselves with the guidelines as part of their induction. The communications team has overall responsibility for ensuring the guidelines are up to date. Additionally, the use of plain English is widely promoted and reinforced; all correspondence templates are being reviewed by our communications team before issue. The communications team offers assistance and proofreading services in respect of any ad hoc written communications.

Clear guidelines are in place in relation to the organisation of external stakeholder events and full consideration is given to equalities concerns when booking venues, catering and preparing materials.

Revenue Scotland as an employer

Equalities in action

We consider that establishing and maintaining an inclusive organisational culture is critically important to meeting our equalities duties. Revenue Scotland's HR services, including recruitment, are provided by the Scottish Government under a Shared Service Agreement. We follow the Scottish Government's procedures and policies in terms of employment, recruitment and performance reviews practices. All new staff are required to complete a mandatory e-learning equality and diversity module, which is highlighted in our Induction Pack. All staff involved in recruitment activities are required to complete unconscious bias training. Additionally, every member of staff has a mandatory objective linked to diversity as part of their performance appraisal. Line managers are actively encouraged to discuss diversity-related issues and wellbeing as of the performance appraisal process. We also run a Modern Apprenticeship scheme to help young people into employment.

Revenue Scotland was established with a firm commitment to build and maintain inclusive culture, eliminate discrimination and encourage diversity amongst our workforce. A Staff Charter was developed to reflect this commitment and we are now in the process of reviewing the effectiveness and success of the Charter in practice. To this effect, three working groups consisting of staff at all grades were established, each looking into one of the three areas of review, behaviours, structures and training and development. This review project is directly linked to our second equality outcome, which is focused internally, and the successful implementation of the key actions identified by each working group will help us to achieve this outcome. We aim to continue to engage with staff, HR services, equalities groups and other public bodies in order to gain better understanding of how Revenue Scotland can mainstream equalities into its employment practices, structures and cultures in the most effective way.

Employee information

Revenue Scotland is a relatively small organisation with 48 employees as at February 2016. There is an equal split between male and female employees, with 93.8% of staff working full-time. Given the low number of staff, much of the employee information in respect of

other protected characteristics is assessed as non-disclosive to avoid the risk of individuals being identified. The available information cannot be reliably used for a meaningful analysis or comparison with general population in Scotland.

Part 3: Equality Outcomes

Revenue Scotland recognises the need to continue to integrate equalities into our operations, both as a service provider and as an employee. We considered the potential areas where further work is required, identified opportunities and set out our priorities in relation to embedding equalities into our structures and services.

1. All information and external communications provided and delivered by Revenue Scotland are transparent, accessible and easily understood to all service users

2. Revenue Scotland is an organisation which demonstrates an inclusive culture with all members of staff having clear understanding of and commitment to equality and diversity within our organisation

Appendix 1 sets out a detailed activities plan which will help us ensure that those outcomes are achieved.

Appendix 1
Equalities Action Plan

All information and external communications are transparent, accessible and easily understood to all service users			
Issues Identified	Activities	Equality outcome	Evidence
Stakeholder feedback indicates that Revenue Scotland’s website and guidance requires improvements in relation to usability and accessibility	<ul style="list-style-type: none"> • Review the online guidance • Improve website’s navigation and search functions • Review writing guidelines and provide appropriate training to all staff responsible for producing contents • Gather and monitor stakeholder feedback in order to identify further areas for improvement • Review all written correspondence in terms of compliance with accessibility and language standards • Ensure that our web site and guidance documents are amenable to screen readers to facilitate those individuals visually impaired 	Protected characteristics <ul style="list-style-type: none"> • race • disability • age 	Stakeholder feedback (feedback forms from external events, website comments, mailbox enquiries, support desk calls, stakeholder engagements) All staff responsible for website management are familiar with the required accessibility standards Scottish Census 2011 (in particular data relating to disability and learning difficulties among Scottish population)
There is a need to develop clear and consistent rules for conducting equality impact assessments in	<ul style="list-style-type: none"> • Develop clear and consistent Equality Impact Assessment 		Equality Impact Assessment Guidance

<p>relation to introduction of new policies and services</p>	<p>rules and processes</p> <ul style="list-style-type: none"> • Create an Equality Impact Assessment template • Provide appropriate training for staff in order to ensure that all staff is aware when and how Equality Impact Assessments should be conducted • Review the Shared Service Agreement with Scottish Government for provision of procurement services 		
<p>Clear guidelines are required for staff in customer-facing roles to recognise potential vulnerability, deal with requests for alternative information formats and record such requests</p>	<ul style="list-style-type: none"> • Deliver appropriate training to customer-facing staff • Establish procedure for monitoring requests for information in alternative formats and recording any complaints about the lack of clarity in relation to external communications 		<p>Clear guidelines available on internal 'wiki' pages for dealing with requests for alternative information formats</p> <p>"Two Ticks" Disability accreditation achieved</p>
<p>There is a need for more extensive consultation and engagement with equalities groups and bodies in order to identify what tools are available and how they can be used by Revenue Scotland to improve the accessibility of our services</p>	<ul style="list-style-type: none"> • Liaise with the Scottish Government Equalities Unit • Identify and make contact with local equalities groups and networks 		

Revenue Scotland is an organisation which demonstrates an inclusive culture with all members of staff having clear understanding of and commitment to equality and diversity within our organisation

Issue	Activities	Equality Outcome	Evidence
<p>On-going efforts and actions are required to understand and respond to key concerns linked to equality and diversity identified by staff in the Staff Survey</p>	<ul style="list-style-type: none"> • Review HR and business processes to better address equality and diversity issues in the workplace • Review the HR shared service agreement with Scottish Government • Establish a robust procedure for reporting and dealing with staff complaints • Develop and implement an action plan for tackling practices and behaviours falling short of equality and diversity standards (looking in particular at behaviours, structures and training and development) • Monitor staff feedback in relation to Revenue Scotland’s culture and issues relating to equality and diversity 	<p>Revenue Scotland is an organisation which works towards a workforce profile that is in line with the Scottish national demographic, demonstrates an inclusive culture and where all members of staff have clear understanding of equalities issues</p> <p>Protected characteristics:</p> <ul style="list-style-type: none"> • race • sex • age • disability • sexual orientation • religion and belief • gender re-assignment • marriage and civil partnership • pregnancy and maternity 	<p>Staff Survey Employee data</p>

<p>There is a need to raise awareness of equality issues among staff and the Board to develop better understanding of barriers faced by people with protected characteristics</p>	<ul style="list-style-type: none"> • Improve equality and diversity training • Deliver regular equality and diversity training to all staff • Ensure that equality and diversity issues are addressed during recruitment process • Ensure that equality and diversity is discussed as part of performance appraisal process • Provide line managers with relevant information and/or training as to how to help employees to set and deliver their diversity-related performance objective 		<p>Compliance with mandatory training requirements</p>
<p>There is a need to ascertain ways of improving diversity in light of restricted access to employee information on protected characteristics</p>	<ul style="list-style-type: none"> • Engage with Scottish Government HR professionals, equalities groups and employees to identify and implement best practice 		<p>Recruiting managers have undertaken the “Unconscious Bias” training course</p>

