



Building on Success

Corporate Plan 2024-2027



Introduction

We are delighted to present our Corporate Plan for 2024-27.

This Corporate Plan sets out our aspirations for the future, with a focus on four strategic outcomes which underpin our priorities for the next three years: Operational Excellence, Investing in our People, Working with Others and Expanding Horizons.

Since 2015, Revenue Scotland has been responsible for collecting over £6 billion from devolved taxes which have been used to help fund vital public services in Scotland. We have managed the devolved tax system in a highly efficient and effective way, with a digital-first mindset and a group of professionals who operate to the highest standards.

Despite the many challenges faced in Scotland in recent years, we have designed and delivered a service that costs under one penny for every pound of tax we collect. This is a great testament to the dedication of our team. Over the next three years, we want to ensure that operational efficiency, delivered by our committed staff, remains at the core of what we do.

We will continue to play our part in supporting the Scottish Government on tax policy and legislation matters. With the introduction of Scottish Aggregates Tax in 2026 and the potential of a Scottish Building Safety Levy, we will ensure we have the systems in place that will allow effective implementation within agreed timelines. Both taxes will allow further collaboration with local authorities and other stakeholders across Scotland, and this is likely to offer more opportunities to enhance services for the benefit of the public.

We want to ensure Revenue Scotland is a transparent and accessible organisation and we are committed to providing clear guidance, offering enhanced support for those who require additional help as they interact with us. We will involve taxpayers in the design and testing of our approach, systems and website.

As we enhance our digital systems, we will embrace the opportunities that technology can deliver, ensuring robust security and data confidentiality, while delivering the efficiencies that will improve our services.

By investing in our culture and professional development, we have secured high satisfaction scores in our annual people survey. As an inclusive employer, we will continue to invest in our staff, offering rewarding careers for all and embracing diversity, where everyone can bring their best self to work.

We want to continue to build on this success and will enhance our digital and data capabilities alongside our tax expertise so that everyone at Revenue Scotland has the chance to enhance their skillsets for the future. We will continue to deepen our relationships and learning from all our stakeholders and actively engage in Public Service Reform as a 'sector connector' across the Scottish Administration.

We move forward from a strong base where we have demonstrated resilience, innovation and consistency in the way we operate and as we reach out to help deliver high quality public services, we do so with confidence and a determination to be an exemplar public body.

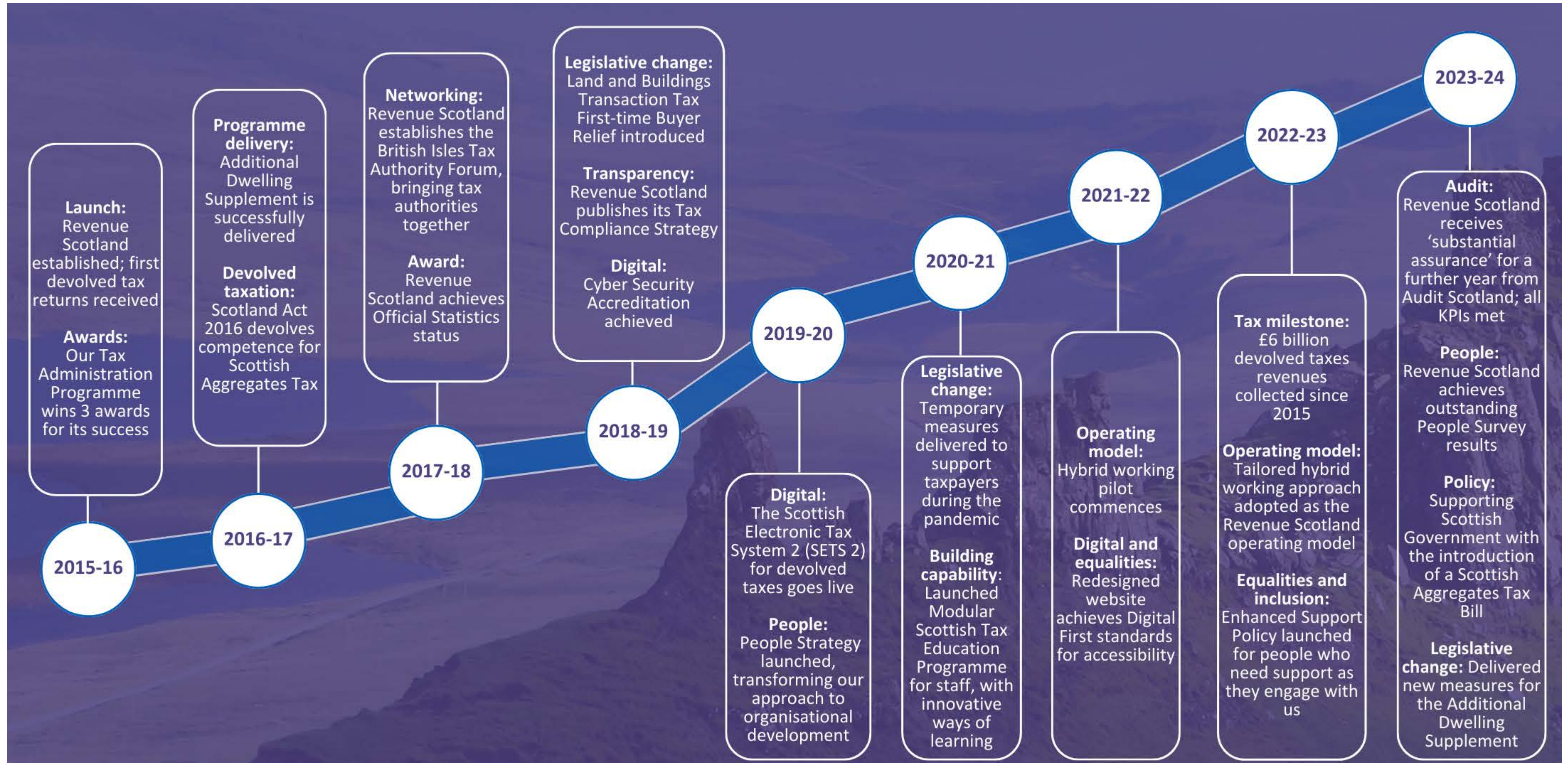


Elaine Lorimer
Chief Executive
Officer



Aidan O'Carroll
Chair

Our Key Successes and Milestones since 2015



Our Purpose

- To efficiently and effectively collect and manage the devolved taxes which fund public services for the benefit of the people of Scotland.

Our Vision

To be:

- an exemplar in providing an excellent service to our taxpayers
- trusted by our partners to deliver innovative digital revenue services and support the development of policy
- a progressive public body, and
- an employer of choice.

Our staff's view of the future of Revenue Scotland

Revenue Scotland staff were asked to think about words that resonated with them for their vision for the future.

This is the collection of the words they shared, weighted by size according to the frequency of response, demonstrating their ambition for, and commitment to, the organisation.

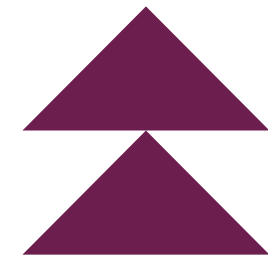


Strategic Outcomes for 2024-2027

Revenue Scotland has made great strides since it was established in 2015. We are a dynamic organisation, capable of being agile and flexible, willing to try new ideas and approaches.

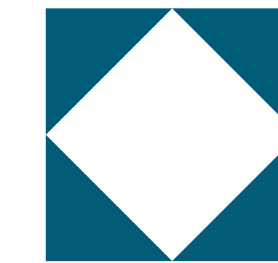
We have assessed our strengths and areas where we need to develop, upcoming priorities in tax and new ways of working. This analysis has enabled us to set out in this Corporate Plan the priorities for improvement and change beyond what we already do which will make the most impact upon our organisation and the tax environment in Scotland.

To continue to build on our foundation of achievement, we will focus on four strategic outcomes as developmental areas, shaped from our past experiences, successes and aspirations for the future.



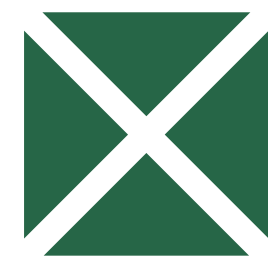
Operational Excellence

Our ambition is to be a digital and data driven organisation, with robust systems for both taxpayers and staff, to enable accurate and efficient collection of tax.



Working with Others

As Scotland's Tax Authority, we aim to establish new connections with others working in new and existing national and local taxes in Scotland and beyond. As a public body, committed to transparency, we will support the Public Service Reform agenda and share our experience of efficiently and effectively delivering public services.



Investing in our People

We aim to have an informed, highly skilled, and diverse staff and Board, able to perform to the best of their ability, delivering success for the organisation.



Expanding Horizons

Collaborating with our partners and stakeholders, we aim to actively support the development of policy and legislation for new and existing national and local taxes.



Operational Excellence

We have a level of agility to make ongoing improvements at a fast pace, and with creativity. Over the next three years we will continue our work to become exemplary by improving our digital systems and support to taxpayers, better utilising the data we collect, and streamlining our processes.



Strategic Outcome

Our ambition is to be a digital and data driven organisation, with robust systems for both taxpayers and staff, to enable accurate and efficient collection of tax.

We will achieve this outcome by:

1. Improving the guidance available to taxpayers

Work with taxpayers to improve guidance, webinars, and systems design to enable taxpayers to comply with their obligations.

2. Optimising our digital architecture

Create a single end-to-end digital tax service, which is modular by design to provide resilience and flexibility to make better use of data and administer additional taxes.

3. Increasing use of automated processes and reporting

Improve our efficiency and effectiveness of our processes, enhance reporting capability and enable our staff to spend more time on fulfilling work.

4. Designing user-centric systems

Collaborate with users of our systems to gather insights, ensuring they have an excellent experience as they engage with us and our systems.

Success measures

1. A tax collection rate (i.e. tax collected as a proportion of tax declared) of 99% or more
2. A cost of collection ratio of 1% or less
3. A service user satisfaction score of 75% or higher



Investing in our People

Our staff are at the heart of our ambitions to be an exemplar organisation. We have worked hard to ensure that we are a welcoming, inclusive employer of choice, with a culture of openness, collaboration, integrity, and learning. Our ambitions do not stop there; we intend to be known for being an excellent organisation to work in, attracting and retaining talented employees.



Strategic Outcome

We aim to have an informed, highly skilled, and diverse staff and Board, able to perform to the best of their ability, delivering success for the organisation.

We will achieve this outcome by:

1. Developing our capabilities

Ensuring all our staff have the right skills to succeed with a focus on leadership skills, deepening tax knowledge, and digital and data literacy.

2. Creating personalised career development plans for staff

Ensuring everyone can succeed in their role and supporting them in their career ambitions. Seeking opportunities for secondments, both outgoing and incoming.

3. Prioritising Equalities Diversity and Inclusion

Attracting diverse talent into our inclusive organisation, where everyone can bring their whole self to work.

4. Empowering our Staff

Giving our staff autonomy, the tools for a healthy work-life balance, being transparent, and showing recognition.

Success measures

4. An annual People Survey score in the top 25% of Civil Service organisations
5. Evidence Revenue Scotland has taken action to expand the diversity of the workforce and Board, to advance equality of opportunity



Working with Others

We already work closely with our stakeholders and partners on policy and legislation for devolved taxes and participate in shared learning. Building on our experience, we will work across other areas of taxation in Scotland and beyond, to share learning and develop new ideas. We will actively engage in Public Service Reform work to learn from others and share learning by providing case studies of our activities.



Strategic Outcome

As Scotland's tax authority, we aim to establish new connections with others working in new and existing national and local taxes in Scotland and beyond.

As a public body, committed to transparency, we will support the Public Service Reform agenda and share our experience of efficiently and effectively delivering public services.

We will achieve this outcome by:

1. Sharing learning on devolved taxation

Through building our partnerships and networks we will continue to collaborate and work together on shared goals.

2. Playing a 'sector connector' role

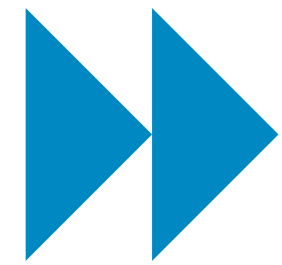
We will establish new connections, bringing people together, offering new opportunities for collaborative working in tax across the UK and beyond.

3. Leading the way in Public Service Reform

We will embrace change, supporting others by sharing our learning and showcasing our digital services and shared service model.

Success measures

6. Case studies will provide evidence Revenue Scotland is actively engaging with national and local authorities to share tax knowledge
7. Case studies will provide evidence Revenue Scotland is actively engaging with the Scottish Government and other public bodies to support Scotland's Public Service Reform ambitions



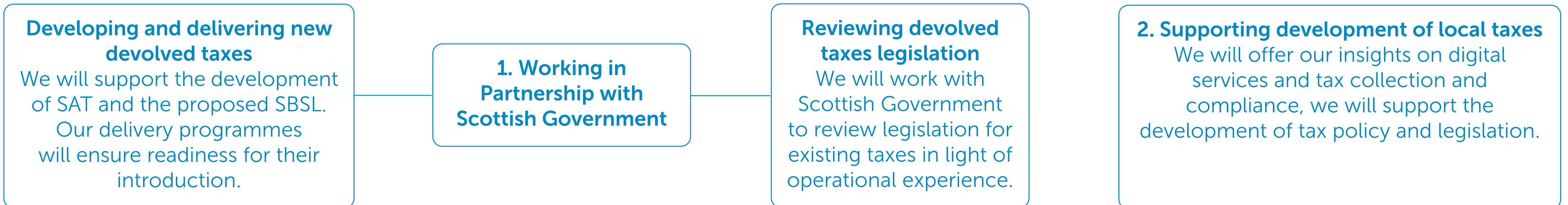
Expanding Horizons

We will work in partnership with the Scottish Government to develop new devolved taxes - Scottish Aggregates Tax (SAT) and the proposed Scottish Building Safety Levy (SBSL) - and on proposals to review and amend the legislation for the existing devolved taxes in the light of operational experience. Aligning with existing partnership principles, we will bring people together and offer support on policy and legislation in other areas of taxation in Scotland, including local taxes.

Strategic Outcome

Collaborating with our partners and stakeholders, we aim to actively support the development of policy and legislation for new and existing national and local taxes.

We will achieve this outcome by:



Success measures

8. Evidence Revenue Scotland has actively worked in partnership with the Scottish Government to develop and deliver new devolved taxes will be reported each year in the Annual Report and Accounts
9. Evidence Revenue Scotland has contributed knowledge and supported the development of new and existing local taxes will be reported each year in the Annual Report and Accounts



Summary of Success Measures

| Strategic Outcomes | Success measures |
|--------------------------------|--|
| Operational Excellence | <ol style="list-style-type: none"> 1. A tax collection rate (i.e. tax collected as a proportion of tax declared) of 99% or more 2. A cost of collection ratio of 1% or less 3. A service user satisfaction score of 75% or higher |
| Investing in our People | <ol style="list-style-type: none"> 4. An annual People Survey Score in the top 25% of Civil Service organisations 5. Evidence Revenue Scotland has taken action to expand the diversity of the workforce and Board, to advance equality of opportunity |
| Working with Others | <ol style="list-style-type: none"> 6. Case studies will provide evidence Revenue Scotland is actively engaging with national and local authorities to share tax knowledge 7. Case studies will provide evidence Revenue Scotland is actively engaging with the Scottish Government and other public bodies to support Scotland’s Public Service Reform ambitions |
| Expanding Horizons | <ol style="list-style-type: none"> 8. Evidence Revenue Scotland has actively worked in partnership with the Scottish Government to develop and deliver new devolved taxes will be reported each year in the Annual Report and Accounts 9. Evidence Revenue Scotland has contributed knowledge and supported the development of new and existing local taxes will be reported each year in the Annual Report and Accounts |

Wider Context - Supporting the National Outcome

The Scottish Government's National Performance Framework is for all of Scotland. It supports a shared way of working and asks everyone to work together to help to improve the lives of the people of Scotland.

The revenues we collect are used to fund public services in Scotland and support the delivery of the National Outcomes.

Our key purpose is to collect and manage devolved taxes in support of a fiscally sustainable Scotland.

Our collection and management of Scottish Landfill Tax supports environmental objectives in relation to waste disposal.

Revenue Scotland also recognises the National Outcomes as a public body and as an employer.

The National Performance Framework is currently under review, after which Revenue Scotland will look to adapt to any relevant changes.



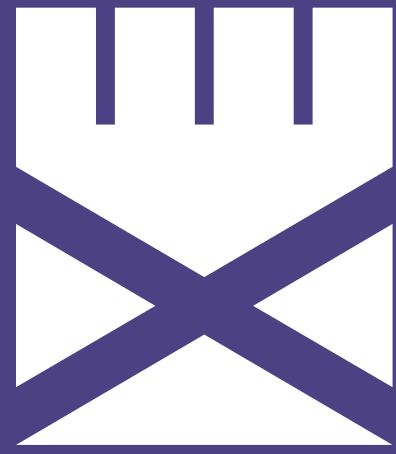
Financial Plan

The financial plan sets out estimates of the costs to meet the aspirations set out in this Corporate Plan.

The Revenue Scotland budget is set annually. The financial projections associated with this Corporate Plan therefore, are estimates which are subject to change.

The budget estimates include programme and capital costs associated with the introduction of Scottish Aggregates Tax and indicative costs for the proposed Scottish Building Safety Levy.

| REVENUE EXPENDITURE | COSTS (£000) | | |
|---|----------------|------------------|------------------|
| | 2024-25 BUDGET | 2025-26 ESTIMATE | 2026-27 ESTIMATE |
| Staff Costs | 7,193 | 7,699 | 8,135 |
| Non Staff Costs | 1,667 | 1,755 | 1,821 |
| Total | 8,860 | 9,454 | 9,956 |
| Amortisation/Depreciation (Non Cash) | 640 | 760 | 1,018 |
| TOTAL | 9,500 | 10,214 | 10,974 |
| CAPITAL EXPENDITURE | 1,500 | 2,200 | 600 |



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