

Revenue Scotland

Annual Report on Whistleblowing Disclosures

2020-21

Revenue Scotland is responsible for the collection and management of the taxes fully devolved to Scotland – currently Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT).

The tax authority was established by the Revenue Scotland and Tax Powers Act 2014 (RSTPA), which created the legislative framework for devolved taxes in Scotland.

As a Non-Ministerial Department, Revenue Scotland is part of the Scottish Administration and is directly accountable to the Scottish Parliament to ensure the administration of tax is independent, fair and impartial.

Duties

Revenue Scotland carries out its general duty to collect and manage the devolved taxes in accordance with the Revenue Scotland and Tax Powers Act (RSTPA) 2014.

In addition, the organisation has the following particular functions:

- Providing information, advice and assistance to the Scottish Ministers relating to tax;
- Providing information and assistance to taxpayers, their agents and other persons relating to the devolved taxes;
- Efficiently resolving disputes relating to the devolved taxes (including by mediation); and
- Protecting the revenue against tax fraud and tax avoidance.

Revenue Scotland's Purpose and Vision

In April 2018, Revenue Scotland published its 2018-21 Corporate Plan, setting the Purpose, Vision and Strategic Objectives of the organisation over the three-year period.

The purpose of Revenue Scotland is:

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

Revenue Scotland's vision is:

“To be a recognised leader in the delivery of tax administration, and as experts in our field; adaptable to change, resilient to challenges and far reaching in our engagement.”

2018-21 Strategic Objectives

The Revenue Scotland 2018-21 Corporate Plan sets out 4 strategic objectives for the period:

1. **Excelling in Delivery** - Establish ourselves as experts in what we do: collecting and managing the devolved taxes through an accessible, convenient and taxpayer-focused service.
2. **Investing in our People** - Develop and support a highly skilled and engaged workforce, upholding the standards of professionalism and integrity.
3. **Reaching Out** - Build on our reputation as an accessible, collaborative and transparent public body, keen to learn from others and share our experiences and expertise.
4. **Looking Ahead** - Plan and deliver change and improvements to our systems and processes flexibly, on time and on budget.

Overview of Whistleblowing

Revenue Scotland is a 'prescribed person' under the Public Interest Disclosure Act 1998.

The Act provides protection for employees who pass on information concerning wrongdoing in certain circumstances. The protection only applies where the person who makes the disclosure reasonably believes:

1. That they are acting in the public interest, which means that protection is not normally given for personal grievances; and
2. That the disclosure is about one of the following:
 - Criminal offences (this includes financial improprieties, such as fraud);
 - Failure to comply with duties set out in law;
 - Miscarriages of justice;
 - Endangering someone's health and safety;
 - Damage to the environment; or
 - Covering up wrongdoing in any of the above categories.

The Prescribed Persons (Reports on Disclosures of Information) Regulations 2017 came into force on 1 April 2017. Prescribed persons are required to report annually on whistleblowing disclosures made to them.

Reporting

During the reporting period 1 April 2020 to 31 March 2021, Revenue Scotland received no whistleblowing disclosures. The statutory template of reporting is published below:

Category	Number of disclosures
Number of non-qualifying disclosures	0
Number of qualifying disclosures	0
Number of qualifying disclosures requiring no further action	0
Number of qualifying disclosures requiring further action	0

Investigations

No investigations were carried out in this reporting period.

Actions

No actions were required during this investigations period.

Improvement objectives

No improvement objectives were required during this investigations period.

The Chief Executive intends to incorporate the report for future years in the Annual Report which is published in October.



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Chief Executive

Contact Details

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Background Reading and External Services

Public Interest Disclosure Act 1998 -

<http://www.legislation.gov.uk/ukpga/1998/23/contents>

The Prescribed Persons (Reports on Disclosures of Information) Regulations
2017

<http://www.legislation.gov.uk/ukdsi/2017/9780111154359>

Protect

<https://www.pcaw.co.uk/people/>

Whistleblowing Advice Helpline - 020 3117 2520

Revenue Scotland's Whistleblowing Policy

<https://www.revenue.scot/class-1-about-revenue-scotland>