

Mr Neil Findlay MSP
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Dear Mr Findlay

In response to your question S4W-25196 on enforcement officers to tackle landfill tax evasion, the Deputy First Minister and Cabinet Secretary for Finance, Constitution and Economy noted that this is an operational matter for Revenue Scotland and asked me to write to you.

Revenue Scotland recognises that the vast majority of taxpayers wish to comply with their tax obligations while also recognising that there is a small minority who do not wish to do so. Revenue Scotland wants to make it as easy as possible for taxpayers to understand and comply with their duties while at the same time identifying and addressing tax compliance risks arising from the small minority who are either unable or unwilling to comply.

Of its 40 staff, Revenue Scotland has 18 whose duties mainly comprise tax compliance work ranging from assisting taxpayers to comply, identifying errors and mistakes through the spectrum to tackling deliberate non-compliance, tax avoidance and tax evasion for both of the currently devolved taxes, Scottish Landfill tax (SLfT) and Land and Buildings Transaction Tax (LBTT). 16 of these staff are currently in post and the remaining 2 posts have been filled, with those staff joining Revenue Scotland shortly. The roles of a further 11 of the 22 remaining Revenue Scotland staff involve a level tax compliance work, mixed with other operational duties. All of those staff are in post.

The Scottish Environment Protection Agency (SEPA) has delegated authority from Revenue Scotland to perform compliance work on SLfT and has 9 staff working on SLfT compliance. All of these staff will be in post by 4 May. Revenue Scotland and SEPA are working collaboratively with HMRC, Police Scotland and the Crown Office & Procurator Fiscal Service to tackle criminal tax evasion of the devolved taxes.

I hope this information is helpful to you.

Yours sincerely,



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