

Revenue Scotland Conflict of Interest Policy

Table of Contents

1. Introduction and Scope	2
2. Related Policies and Procedures.....	2
3. Overview of Policy.....	2
5. Exceptions	4
6. Enforcement	4
7. Review	5
8. Document Control/History	5

1. Introduction and Scope

Revenue Scotland is committed to achieving the highest possible standards of service and ethical practice in its activities. For civil servants, these standards are reinforced by the [Civil Service Code](#). This policy document sets out how Revenue Scotland staff can report any potential conflict of interest relating to the functions of Revenue Scotland.

Purpose	To ensure that Revenue Scotland have procedures in place to deal with situations when conflicts of interest arise.
Scope	Revenue Scotland Board members, employees, delegates carrying out functions on behalf of Revenue Scotland and temporary staff.

2. Related Policies and Procedures

- [The Civil Service Code](#)
- Revenue Scotland Counter-Fraud Policy
- Revenue Scotland Fraud Response Plan
- Revenue Scotland Whistleblowing Policy

3. Overview of Policy

What is the policy?

- As a public servant you have a particular duty to ensure that your official position is not used to further your own personal interests or the personal or other interests of others who have no legitimate entitlement to benefit. You also have a duty to ensure that in your conduct no appearance of such bias or misuse of position is given or can reasonably be inferred.
- You should separately be aware that you may be subject to criminal prosecution where you act corruptly. Disciplinary action may follow any such misconduct regardless of prosecution.

Title: Conflict of Interest Policy

Author: Susan MacInnes

Date: February 2016

Version: 1.0

- A decision by Revenue Scotland could be open to legal challenge, and could be set aside, if the private interests of any person substantively involved in the decision-making process were such as to give rise to a reasonable presumption of bias. Persons "substantively involved" could include not only the decision-taker but also others who contribute to the decision by, for example, research or advice. Any person who felt aggrieved by such a decision may seek to challenge the decision in the Courts or Tribunals on the grounds of bias. In law the possibility of conflict of interest does not necessarily stop with consideration of financial interests held by the individual. Bias could be alleged in respect of the interests of anyone with whom such a person substantially involved in the decision has a close family, domestic or other relationship.
- Any conflict of interest which arises which may impact upon Revenue Scotland's functions must be disclosed and mitigating actions taken.

What do we define as "a conflict of interest"?

Conflict of interest is difficult to define absolutely. In practical terms it arises when the impartiality of any decision that you make could be called into question. Even if there is no *actual* impartiality, the appearance of or potential for impartiality is likely to be enough to create a conflict of interest.

In the context of the work that you do for Revenue Scotland a conflict is most likely to arise where:

- You or your spouse, civil partner, co-habitee, close relative or close friend is a taxpayer (as defined in terms of legislation relating to LBTT or SLFT) or a representative of such a taxpayer.
- You or your spouse, civil partner, co-habitee, close relative or close friend have or are proposing to acquire a financial interest in a business or institution with which you may have to deal with in an official capacity.

If you are in doubt about what might constitute a conflict of interest or the proper course of action, you should consult your line manager. The guiding principle is that, when in doubt, it is always better to declare any possible conflict of interest rather than risk being challenged and facing disciplinary or legal action.

It may be that you have no advance knowledge of a transaction which triggers a conflict as the fact of this may only come to your notice in the course of your work. Therefore the expectation is that you should declare the conflict or potential conflict as soon as you do become aware of it.

How do we comply with the policy?

- **Responsibility to disclose conflict of interest**

When a conflict of interest is identified this must be disclosed by the relevant member of staff to a line manager and/or the Chief Executive.

- **Mitigating actions**

Where a potential conflict of interest is identified, discussions should be held with line management to determine what, if any, appropriate action might need to be taken to mitigate any risks. Some examples of possible action are;

- delegating the individual's responsibilities in a particular issue to another member of staff;
- declaring any relevant interests at all meetings to which the interest relates;
- the recording of such potential conflicts in the minutes of meetings;
- the exclusion of staff from meetings (or parts of meetings) which discuss matters related to their interests;

This is not an exhaustive list. Line managers should set down in writing any action agreed with the individual and ensure that this is complied with at all times.

4. Responsibilities

Role	Responsibility
Staff members	Disclose conflicts of interest timeously to line management
Line Managers	Ensure that the policy is known and understood by all staff and that action is taken in line with the policy if necessary.

5. Exceptions

There are no exceptions to this policy.

6. Enforcement

Line managers are to ensure that this policy is followed after discussion with staff during Monthly Conversations and otherwise as appropriate. Non-compliance will be escalated to senior management.

Any deliberate failure to make a disclosure will be considered a matter of misconduct.

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7. Review

This document is subject to review at least annually.

8. Document Control/History

Issue	Date	Purpose	Author/Reviewer/Authorised
0.1	14.09.2015	Initial Draft	Susan MacInnes
0.2	25.01.2016	Final draft incorporating comments from others	Susan MacInnes
1.0	08.02.2016	Approved by Board	Susan MacInnes