



Excelling in Delivery



Investing in our People



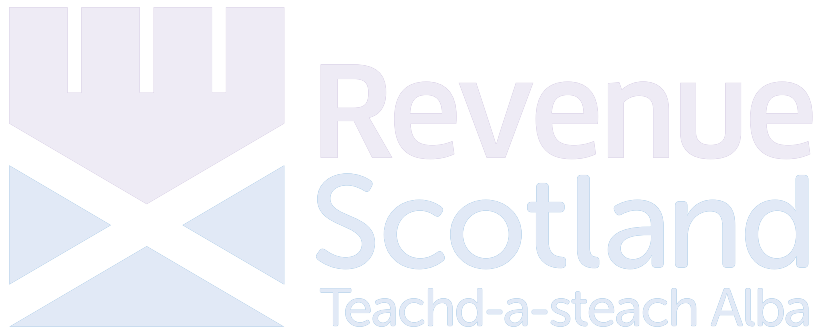
Reaching Out

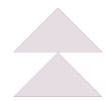


Looking Ahead

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Excelling in Delivery



Investing in our People



Reaching Out



Looking Ahead

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 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.

Our Strategic Objectives

▲ Excelling in delivery

Establish ourselves as experts in what we do: collecting and managing the devolved taxes through an accessible, convenient and taxpayer-focussed service

✕ Investing in our people

Develop and support a highly skilled and engaged workforce, upholding the standards of professionalism and integrity

◊ Reaching out

Build on our reputation as an accessible, collaborative and transparent public body, keen to learn from others and share experiences and our expertise

▶▶ Looking ahead

Plan and deliver change and improvements to our systems and processes flexibly and on time

In the pages that follow, we set out the key activities that we will undertake to meet our objectives, the indicators that will help evidence our efforts towards fulfilling the objective and how we will measure that evidence.

By delivering on our strategic objectives, we will contribute to the achievement of the Scottish Government's Strategic Objectives and the National Outcomes of:

- ▲ We live in a Scotland that is the most attractive place for doing business in Europe
- ▲ Our public services are high quality, continually improving, efficient and responsive to local people's needs

Ensuring our voice is heard as experts in respect to Scotland's devolved taxes is vitally important to ensure any legislative changes or policy initiatives are informed from the operational perspective, and therefore more likely to be administratively successful when implemented. Building on the close engagement we have enjoyed with the Scottish Government which has responsibility for tax policy will therefore continue to be key for us in delivering successful collection and management of the taxes.

1. Excelling in delivery



Establish ourselves as experts in what we do: collecting and managing the devolved taxes through an accessible, convenient and taxpayer-focussed service

What we're going to do, and how we're going to do it

- ▲ **Provide an efficient and reliable service to contribute to the smooth completion of transactions by:**
 - i) Providing guidance and support to help taxpayers comply with their obligations, and be clear about the consequences of non-compliance
 - ii) Responding promptly to enquiries and requests for tax opinions
- ▲ **Be firm and consistent in applying the devolved taxes legislation to collect the right amount of tax by:**
 - i) Building on existing work to maximise tax compliance and protect revenue against tax evasion and avoidance
 - ii) Making efficient use of high-quality data
- ▲ **Introduce improvements to our systems and processes that are informed by user experience by:**
 - i) Embedding continuous improvement into our work practices across the organisation
 - ii) Developing and introducing a new tax collection and management system that is shaped by input from internal and external users
- ▲ **Continue to invest in our relationships with taxpayers and their agents by:**
 - i) Seeking regular feedback on our performance from taxpayers and agents through engagement activities and other feedback channels
 - ii) Regular participation in conferences and forums

How we'll measure it

- ▲ KPI 1: Average waiting time for all calls made to the support desk
- ▲ KPI 2: Proportion of all tax returns that receive no Revenue Scotland intervention
- ▲ KPI 3: Tax secured through Revenue Scotland's compliance activity
- ▲ KPI 4: Average length of enquiries
- ▲ KPI 5: % of reviews concluded within statutory timescales (75 days)
- ▲ KPI 6: % of appealable Revenue Scotland decisions which are upheld to conclusion
- ▲ KPI 8: Proportion of taxpayer or agent-initiated correspondence responded to within 10 days
- ▲ KPI 9: Proportion of opinion requests responded to within 25 days
- ▲ KPI 10: % of complaints closed within target (20 days)

2. Investing in our People



Develop and support a highly skilled and engaged workforce, upholding the standards of professionalism and integrity

What we're going to do, and how we're going to do it

▲ Maintain and enhance a highly skilled, professional workforce by:

- i) Identifying and enhancing the specialist skills we need to achieve business excellence
- ii) Working with other tax authorities to benefit from their established learning and development channels;
- iii) Offering a range of specialist training to staff to ensure they can meet the needs of current and future taxpayers

▲ Support staff to understand their contribution to the wider work of Revenue Scotland by:

- i) Setting and agreeing objectives that are aligned to business priorities
- ii) Regularly reviewing performance and providing constructive feedback in monthly conversations

▲ Maintain a culture where staff feel their contribution is valued and that they have a future in the organisation by:

- i) Promoting both equalities and health and wellbeing as priorities across the organisation
- ii) Empowering staff by embedding a culture of continuous improvement that is based on staff insight and feedback

▲ Encourage staff to identify with Revenue Scotland's strategic objectives and contribute actively to their achievement by:

- i) Providing opportunities for staff to engage with and learn from colleagues across the organisation and beyond
- ii) Regular briefings on developments and involvement in planning

▲ Strengthening our leadership capabilities by:

- i) Offering our staff a range of development opportunities internally and externally
- ii) Taking the lead as an organisation in a range of initiatives and discussions with other organisations and individuals.

How we'll measure it

- ▲ KPI 7: Employee engagement index

Other measures include:

- ▲ Active use of Personal Learning Plans by all staff
- ▲ Low-levels of repeat calls; low levels of lengthy email chains. Both will indicate the advice given at first contact has been clear and understood.
- ▲ 100% completion of annual and three-yearly mandatory staff training
- ▲ Evaluation of the implementation of the Sustainable Learning and Development model

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

What we're going to do, and how we're going to do it

- ▲ **Provide support to the Scottish Government and others on tax policy matters by:**
 - i) Sharing our operational experience in discussions regarding Scottish tax policy and legislation
- ▲ **Provide support to the Scottish Fiscal Commission in its tax forecasting role by:**
 - i) Providing the Commission with a high quality datastream for devolved taxes
 - ii) Engaging with the Commission and other users of our data to develop the content and presentation of our statistics.
- ▲ **Support current and emerging public bodies in and beyond Scotland by:**
 - i) Being proactive in sharing our experience of collecting and managing the taxes
 - ii) Providing advice and support to other public bodies in, for example, transformation change, project delivery, developing governance, collecting and publishing data and implementation of taxes

- ▲ **Continue to engage with the wide range of skills and experience that exists within the Scottish tax community by:**
 - i) Actively seeking feedback, and using this to inform improvements to our service
 - ii) Sourcing accredited learning from professional bodies;
- ▲ **Keep up to date with innovative developments in tax administration in other countries by:**
 - i) Participating in events, holding our own workshops and share learning with tax authorities, other public bodies and other organisations

How we'll measure it

Measures include:

- ▲ Results of independent stakeholder surveys;
- ▲ Reporting on our Communications plan and wider engagement
- ▲ Attendance figures for our stakeholder events
- ▲ Evaluation of the implementation of our Learning and Development model

4. Looking Ahead



Plan and deliver change and improvements to our systems and processes flexibly, on time and on budget

What we're going to do, and how we're going to do it

- ▲ **Provide the organisation with flexibility and resilience by investing in staff skills and knowledge by:**
Ensuring our staff have sufficient knowledge of both taxes and legislation, and providing appropriate training at induction and beyond
- ▲ **Develop our systems and processes to meet our users' requirements and adapt quickly to change by:**
Incorporating learning and feedback from our first three years into the design of our new tax collection system, and the business processes and people development that will support it
- ▲ **Fostering a culture of continuous improvement to enable us to adapt and respond to the need for change by:**
Enhancing and retaining our project management capacity, skills and knowledge to support business improvement and other forms of change
- ▲ **Put in place proportionate resources for the challenges ahead by:**
Using stakeholder feedback and input, and business planning to understand current and future pressure points

How we'll measure it

- ▲ KPIs 1-9 apply
 - ▲ KPI 11: Administrative cost of tax received
- Other measures include:**
- ▲ Management Information relating to the efficiency of our IT: availability; user journeys

Key Performance Indicators

The below set of indicators have been identified by Revenue Scotland as having a central role in measuring our performance. In addition, a wide range of Management Information is collected to inform operational decisions and assess our performance throughout the year, and there are

a number of qualitative sources of information (e.g. feedback from stakeholders) that help provide us with a fuller understanding of where we are performing well and where we can improve.

No.	2018-21 KPIs	Target/Indicator	Metrics/Method for measurement	Strategic Objective
KPI 1	Average waiting time for all calls made to the support desk	Maintain average of under 10 seconds	Call Handling System reporting	1, 4
KPI 2	Proportion of all tax returns that receive no Revenue Scotland intervention	Baseline: 2017-18 figures	SETS	1, 4
KPI 3	Tax secured through Revenue Scotland's compliance activity	Baseline: 2017-18 figures	Yield Tracker	1, 4
KPI 4	Average length of enquiries	18 months ¹	Enquiry Tracker	1, 4
KPI 5	% of reviews concluded within statutory timescales (75 days) ²	100%	Review Tracker	1, 4
KPI 6	% appealable Revenue Scotland decisions which are upheld to conclusion	50%	Review Tracker	1, 4
KPI 7	Employee engagement index	To be in the top 25% of all civil service organisations	People Survey	2, 4
KPI 8	Proportion of taxpayer or agent-initiated correspondence responded to within 10 working days (excluding opinions)	95%	Mailbox Tracker	1, 4
KPI 9	Proportion of opinion requests responded to within 25 days	95%	Opinion Tracker	1, 4
KPI 10	% of complaints closed within target (20 days)	100%	Complaints Tracker	1
KPI 11	Administrative cost of tax received against OECD benchmark {Revenue Scotland annual resource costs less any programme costs divided by total tax & penalties reported}	0.73% (OECD benchmark)	Annual report & accounts	4

¹ Statutory timescale for completing enquiries is three years

² Excludes exceptional cases where Revenue Scotland and the taxpayer/complainant agree to extended time limits'

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