

Revenue Scotland Standing Orders

REVENUE SCOTLAND – STANDING ORDERS

1. General

1.1 Revenue Scotland (in Gaelic, Teachd-a-steach Alba) is a body corporate established by section 2(1) of the Revenue Scotland and Tax Powers Act 2014 (“RSTPA”). Revenue Scotland is an office-holder in the Scottish Administration; it is part of the Scottish Administration, but not of the Scottish Government, ensuring an appropriate degree of operational autonomy and independence. In terms of its status as a Scottish public body, it may be referred to as a “non-Ministerial Department”.

1.2 These standing orders, for regulation of the conduct and proceedings of Revenue Scotland, are made under paragraphs 4 - 7 and 9 of Schedule 1 to the RSTPA which makes provision about the membership, procedures and staffing of Revenue Scotland.

1.3 The members of Revenue Scotland, who are appointed by the Scottish Ministers under paragraph 1(1) of Schedule 1, will be known as “the Board of Revenue Scotland” or simply “the Board”. The Chair of Revenue Scotland, appointed by Ministers under paragraph 1(2) of Schedule 1, may be referred to as the “Chair of the Board” or “the Chair”.

1.4 These standing orders should be read in conjunction with:-

(a) the Revenue Scotland Board Code of Conduct, including its provisions on the registration and declaration of interests and on maintaining the confidentiality of protected taxpayer information;

(b) the Revenue Scotland Board’s Scheme of Internal Delegation, which sets out which of its functions the Board has delegated to individual Board members, Committees or senior members of staff under paragraph 7(1) of Schedule 1 to the RSTPA; and

(c) the Revenue Scotland Framework Document, which sets out an agreement between Revenue Scotland and the Scottish Ministers in relation to the governance, financing and operations of the functions of Revenue Scotland.

1.5 No standing order is to be made, read, applied or suspended in such a manner that contravenes any rule of law, legislative provision, or the terms of the Revenue Scotland Framework Document.

1.6 These standing orders are made by and can be altered, suspended or revoked, in whole or in part, by a majority of the members of the Board. They remain in force unless and until so altered, suspended or revoked. Additional standing orders considered necessary to ensure the effective operation of the Board may be adopted, on the proposal of the Chair, the Chief Executive and/ or any member(s) of the Board, with the agreement of the majority of the members of the Board.

1.7 These standing orders and their Annexes should be reviewed on an annual basis.

1.8 Where these standing orders do not make specific provision, the Chair, in consultation with the Chief Executive, will have discretion to determine all questions of procedure for the conduct and proceedings of the Board.

2. Membership of the Board

2.1 Members are appointed to and hold office in Revenue Scotland in accordance with the provisions of Schedule 1 to the RSTPA and the Revenue Scotland Framework Document. The collective membership of Revenue Scotland will be known as, and may be referred to as, “the Board of Revenue Scotland”, as set out in standing order 1.3 above.

2.2 Members are appointed to the Board in their individual capacity and they do not hold office as representatives of any personal or professional group or any professional or corporate body. Members of the Board are expected to subscribe to and comply with the Code of Conduct set out at **Annex A**.

2.3 Members of the Board will require to register their interests as defined at Annex A, within one month of the date of their appointment to the Board, in a register kept by the Revenue Scotland Secretariat (“the Secretariat”) for that purpose. This register will be available for public inspection.

2.4 Procedures for making declarations of interest are also set out in full at Annex A. Where a dispute arises as to whether a conflict of interest arises in respect of any Board member (other than the Chair), the following procedure will apply:-

(a) in the event of the potential conflict arising during the course of a meeting, the Chair will determine whether such a conflict exists. If a conflict exists, the Board member concerned will not be permitted to be further involved in that part of the meeting affected by the conflict;

(b) in the event of the potential conflict arising outwith a meeting, the Chair will determine whether such a conflict exists. If a conflict exists, the Board member concerned will not be permitted to be further involved in the business affected by the conflict, whether in discussion, in secure electronic communication or by any other means;

(c) before reaching a conclusion in either of the circumstances set out in (a) or (b) above, the Chair may consult other Board members as he or she considers necessary;

(d) a record of the area of potential conflict and of the action taken under (a) or (b) above will be retained by the Secretariat.

3. Chair of Revenue Scotland

3.1 The Chair of Revenue Scotland, or in his or her absence his or her nominated deputy, will preside at meetings of the Board in accordance with these standing orders. Any power or duty assigned to the Chair in relation to the conduct of a Board meeting may be exercised by the nominated deputy presiding at the meeting.

3.2 In the event that the Chair is unable to attend a meeting, and no deputy has been nominated or any nominated deputy is also unable to attend, a temporary deputy will be selected by the Board members present. Any power or duty assigned to the Chair in relation to the conduct of a Board meeting may be exercised by the temporary deputy at the meeting.

3.3 The Chair will regulate discussion and debate at Board meetings and will ensure that all present enjoy equality of opportunity to express their views.

3.4 If in the opinion of the Chair any person present at a meeting is incapacitated, behaving inappropriately or without due consideration for other Board members or persons present, the Chair may require that person to leave the meeting.

3.5 The Chair is bound, in the same way as are all Board members, by the provisions of the Code of Conduct and of standing orders 2.3 and 2.4 in respect of the registration and declaration of interests. Where a conflict of interest arises during the course of a meeting, the Chair will not be further involved in that part of the meeting affected by the conflict, and his or her nominated deputy will preside at that part of the meeting until conclusion of the relevant business. Where a conflict arises outwith a meeting, the Chair will not be involved in the business affected by the conflict, whether in discussion, in secure electronic communication or by any other means. Before reaching a conclusion in either of these circumstances, the Chair may consult other Board members as he or she considers necessary and appropriate. A record of the area of potential conflict and of the action taken will be retained by the Secretariat.

4. Ordinary Meetings of the Board

4.1 The Board will meet at least six times in each financial year on dates and at times and places determined by the Board and specified in the notice calling the meeting, provided that the Chair, or in his or her absence a nominated deputy, may order the convening of an additional meeting or meetings. No period longer than three months should elapse between ordinary Board meetings.

4.2 Not less than seven calendar days prior to the date of a Board meeting the following documents will be issued electronically by the Secretariat to each Board member:-

- (a) a notice convening the meeting (detailing date, time and location);
- (b) an agenda detailing the business to be transacted (with each item clearly indicating whether the matter is for decision or for scrutiny); and
- (c) reports and other documents referred to in, or to be read with, the agenda (specifying whether documents are for decision, scrutiny or information).

Late papers will be issued or tabled only in exceptional circumstances and at the discretion of the Chair or his or her nominated deputy.

4.3 Any Board member who wishes to receive notice of all or any meetings and the agenda and papers for those meetings in paper copy must ensure that the Secretariat receives notice to that effect in time for the Secretariat to meet the requirements of standing order 4.2.

4.4 Subject to the agreement of the Board, failure to comply with standing order 4.2 will not affect the validity of a meeting or decisions reached at it.

4.5 In exceptional circumstances, a Board member may raise at the start of a Board meeting a matter not set out in the agenda. Subject to the Board member providing appropriate reasons for the urgency or delay, the matter may be discussed or decided upon, either as a substantive agenda item or under Other Competent Business, if the majority of Board members present agree to the addition of that matter to the agenda.

4.6 Where business to be transacted has not been completed within the time allotted for a Board meeting:-

- those present may resolve to continue the meeting in order to deal with the business; or
- the Board may adjourn any meeting to another date, time and place by majority agreement of Board members present; or
- any business not completed may become part of the agenda for a subsequent Board meeting.

4.7 All decisions must be made by the Board unless it has, under paragraph 7 of Schedule 1 to the RSTPA, authorised an individual Board member, a Board Committee, the Chief Executive or any other member of staff of Revenue Scotland to exercise a function or deal with a specific issue. In so doing, the Board remains responsible for the exercise of the function.

4.8 Decisions of the Board will normally be by consensus of those present at Board meetings. If consensus cannot be reached on a particular issue by Board members attending, the Chair or another Board member may ask for a vote to be taken. Any matter put to the vote is decided by a simple majority of Board members present. In the event of a tie, the Chair, or in his or her absence a nominated deputy, has a second or casting vote. Voting will be by a show of hands. Only Board members present at a meeting may vote and proxy voting is not allowed. Board members departing early will be treated as non-attending for the purpose of any decision taken after the time of departure.

4.9 Decisions of the Board are binding on all Board members and staff.

4.10 A Board member may have his or her dissent to a decision of the Board recorded, provided that he or she has attended for the whole of the discussion and decision, and asks to record his or her dissent immediately after the decision is concluded. The recording of any such dissent shall not affect standing order 4.9.

4.11 The quorum for meetings of the Board is three Board members. No business will be transacted at a meeting of the Board unless there are present at least three members.

4.12 Apologies for absence should be tendered to the Secretariat and will be noted.

4.13 Should a Board member fail to attend meetings of the Board for a period of 4 consecutive months without reasonable excuse or miss three consecutive meetings of the Board, the Chair may discuss with the Board member the circumstances surrounding their absence and, if need be, their suitability for remaining a member of the Board. In such circumstances the Chair may raise with the Scottish Ministers the potential removal of that member.

4.14 The Chair, or in his or her absence a nominated deputy, may permit a Board member to attend a Board meeting by way of either audio-or video-conferencing, but bearing in mind that the preference is always for physical presence whenever possible. Where a Board member attends a meeting in this way, he or she will be regarded as being present for the purposes of constituting a quorum and will be entitled to vote.

4.15 The Board (or its Committees) may invite individuals, bodies or organisations to attend its meetings or parts of its meetings, provide information and/ or make

representations to it about particular issues. The Board (or its Committees) may also invite individuals, bodies or organisations to provide written submissions for consideration in advance of meetings of the Board (or its Committees).

4.16 The Board may from time to time agree upon and publish a process for seeking input and/ or information (including the format and timescales for provision of this input or information) from interested and/ or affected parties in advance of it considering particular issues at a meeting.

5. Agenda

5.1 The agenda for Ordinary meetings of the Board will be prepared by the Secretariat and circulated to Board members for approval or comment usually at least two weeks in advance of the date of the meeting. The final decision on the agenda will rest with the Chair.

5.2 The order of business at Ordinary meetings of the Board will normally be:-

- (a) Declarations of interest
- (b) Apologies for absence
- (c) Agreement of agenda and other competent business
- (d) Minutes of the last meeting and matters arising (if not otherwise on the agenda)
- (e) Business in the order in which it is noted on the agenda
- (f) Other competent business.

The order of business may be varied by the Chair with the agreement of a majority of the Board members present at the meeting.

5.3 The following will be standing items on the Agenda for Ordinary meetings:-

- Minutes of the last meeting and matters arising
- Report by the Chair
- Report by the Chief Executive
- Performance and Finance reports
- Corporate and Business Plan delivery status reports
- Revenue Scotland Board Decision Tracker
- Corporate Risk Register
- Corporate Communications.

5.4 Following meetings of the Audit and Risk Committee, the Board will receive and consider oral and/ or written updates from the Committee on the progress being made in the Committee's areas of delegated responsibility. The Board will receive an annual written report from the Committee. Agendas and minutes of all Audit and Risk Committee meetings will also be circulated to the Board.

5.5 Items will be added to the Agenda of Ordinary meetings as the need arises, for example:-

- Planning and horizon scanning
- Corporate projects and associated risks
- HR, including Health and Safety
- Shared services agreements
- Board Training

5.6 Any Board member may propose an item for the Agenda of an ordinary Board meeting by contacting the Secretariat, copying the proposal to the Chair, not less than 14 calendar days before the date of the meeting.

5.7 Any Board member wishing to raise an urgent item at a Board meeting must give notice at the start of the meeting. The Board members present will decide whether any such item will be discussed at the meeting (see section 4.5 above) or held over to a subsequent meeting.

6. Special Meetings of the Board and Board decisions taken outwith meetings

6.1 The Chair, a Board member or Board members, or the Chief Executive may at any time propose a special meeting of the Board to deal with urgent business. The Chair or Chief Executive will call a special meeting of the Board on receipt of a formal request which specifies the business to be transacted at the meeting and which has the support of no fewer than 3 members of the Board. Formal requests under this standing order will be sent to the Secretariat.

6.2 Where a formal request is received in accordance with standing order 6.1, the special meeting will usually be held within 14 calendar days of receipt of the request. No business will be transacted at that meeting other than that specified in the request.

6.3 Decisions of the Board and transaction of business at special meetings will be subject to the requirements of standing order 4.11 (quorum) in the same way as at ordinary Board meetings.

6.4 In addition to such action at special meetings of the Board, urgent Board business may be transacted, and/ or Board decisions made, via video- or audio- conference or via secure electronic communication, always subject to the requirements of standing order 4.11.

6.5 On every occasion on which any of standing orders 6.1 to 6.4 is invoked, the circumstances will be reported to all members of the Board and to the Secretariat at the earliest opportunity. All such actions will be reported to the next meeting of the Board.

7. Minutes

7.1 Minutes will be kept of each Board meeting of Revenue Scotland recording the Board members present, staff in attendance, apologies tendered and accepted for non-attendance, issues considered, decisions reached, resolutions passed and actions agreed.

7.2 The Secretariat will following each Board meeting agree with the Chair and circulate usually within two working days to all Board members a short summary of actions agreed and key issues discussed and/ or decided. Usually within seven calendar days of a Board meeting, draft minutes will be sent by the Secretariat to the Chair for approval. The Chair will return the draft minutes, with such revisions as he or she wishes to be made to the draft, to the Secretariat usually within a further seven calendar days. The revised draft minutes returned by the Chair, or, where it is not possible for any reason to obtain a revised draft from the Chair, an unrevised draft, will be circulated to all Board members usually within three weeks of the date of the meeting. The draft minutes will be tabled at the next Board meeting for approval.

7.3 Where those present at a meeting of the Board or any of its committees determine that any part of the business conducted is confidential, that part of the proceedings will be minuted separately and will not be published under standing order 7.4 below.

7.4 Once approved, minutes will be published on the Revenue Scotland website in final form. Minutes will be made available on the Revenue Scotland website for two years following the date of the meeting, after which time they will be removed and placed in an electronic archive by the Secretariat. Where appropriate, published minutes will indicate where conduct of confidential business has been recorded in separate unpublished minutes.

7.5 Decisions on issues of immediate importance to operational staff may be disseminated to them, notwithstanding the minutes of the meeting recording the decision having not been approved or published, but only with the approval of the Chair or, where this applies, the nominated or temporary deputy chairing the meeting.

8. Committees

8.1 Committees established by the Board under paragraph 5 of Schedule 1 to the RSTPA will operate strictly in accordance with their terms of reference.

8.2 When establishing Committees, the Board will:-

(a) establish the terms of reference, including (in consultation with the Committee) the frequency of meetings and arrangements for reporting to the Board on progress being made in the Committee's areas of delegated responsibility;

(b) determine the chair, membership and period(s) of appointment;

(c) select or confirm the arrangements for chairing meetings of the Committee;

(d) determine procedures, including the Committee's quorum and which of the standing orders set out in this document will apply to the conduct of the Committee.

8.3 Committees may comprise members of the Board and individuals who are not members of the Board. They must not consist solely of non-Board members and they must contain at least two Board members. No business will be transacted at a meeting of any Committee unless at least one Board member is present.

8.4 Members of a Board Committee who are not Board members are nevertheless bound by the provisions set out in the Revenue Scotland Board Code of Conduct.

8.5 Members of a Board Committee who are not Board members are not entitled to vote at meetings of the Committee.

8.6 The Board may delegate to its Committees such of its functions as it considers appropriate. The Board however remains responsible for the exercise of its functions.

8.7 Committees will, subject to any directions by the Board, meet on such dates and at such times and places as they may determine. The Committee Chair may decide, in discussion with Committee members, that urgent business may be tabled at a given meeting.

8.8 The Board or its Committees may organise, as appropriate, business planning meetings and working groups to consider specific tasks or to respond to emerging issues. Such meetings will be discursive and will not be decision-making fora; they may be minuted if appropriate and a decision would be taken on a case by case basis on whether to publish the minutes or, as the case may be, the outcome of the discussion. Recommendations and/or reports from business planning meetings and working groups will be referred to the Board or to the appropriate Committee for consideration or decision.

8.9 The following will be standing committees of the Board:-

- (a) Audit and Risk Committee
- (b) any other Committees to whom the Board decides to delegate any of its functions.

8.10 The Board will review its Committee structure at least annually.

9. Decisions Reserved for the Revenue Scotland Board and Scheme of Internal Delegation

9.1 The following decisions are reserved for the Board:-

- (a) Revenue Scotland Charter of standards and values
- (b) strategic direction, corporate and business plans and budgets;
- (c) standing orders, including a Scheme of Internal Delegation;
- (d) the establishment of terms of reference and reporting arrangements for all Committees acting on behalf of the Board;
- (e) corporate financial, audit and risk reporting arrangements;
- (f) approval of annual accounts;
- (g) corporate performance management reporting arrangements;
- (h) other decisions reserved to the Board under the Scheme of Internal Delegation: e.g. approval of operational policy decisions not covered by delegations to the Chief Executive; tax settlements and write-offs above delegated limits; approval of high and medium risk projects.

9.2 A Scheme of Internal Delegation made under paragraph 7 of Schedule 1 to the RSTPA is set out at **Annex B**.

10. Correspondence

10.1 All incoming correspondence to the Revenue Scotland body corporate is for the attention of the whole Board, whether addressed to any Board member or to the Revenue Scotland Secretariat.

10.2 The Secretariat will receive and log all correspondence to and from the Revenue Scotland body corporate. Any such correspondence received or sent by an individual Board

member in relation to Revenue Scotland will be copied, normally electronically, to the Secretariat for this purpose.

10.3 Unless undue delay would occur or legal requirements would not be met in relation to the giving of due attention to any item of correspondence, the Secretariat will present all significant items of correspondence to the next meeting of the Board.

10.4 Where proceeding as under standing order 10.3 would result in undue delay or fail to meet legal requirements, the Secretariat will arrange for the Board to be consulted electronically on the terms of an appropriate response. (See also standing orders 6.4. and 11.)

11. Urgent actions

11.1 The Chair, or in his or her absence a nominated deputy, has the authority to require or permit the Chief Executive or other senior member of staff to take urgent action (on matters that are permitted to be delegated to an individual) or to reply to correspondence between meetings of the Board where the delay in exercising a function or in responding to correspondence is likely to be seriously detrimental to the interests of Revenue Scotland or to be contrary to legislation.

11.2 If the issue in relation to which the urgent action relates is not one permitted to be delegated to an individual, agreement to take such action should be sought and obtained through secure electronic means of communication from a majority of the members of the Board.

11.3 On every occasion on which standing order 11.1 or 11.2 is invoked, the circumstances will be reported to all members of the Board and to the Board Secretariat at the earliest opportunity. All such actions will be reported to the next meeting of the Board.

12. Public statements

12.1 Public statements concerning Revenue Scotland will normally be made by the Chief Executive or by a member of staff authorised by the Chief Executive or by the Board. Roles and responsibilities in connection with statements relating to novel or contentious matters and matters having potential reputational or legal impact on Revenue Scotland, and other communications functions, are set out in the Scheme of Internal Delegation at **Annex B**.

13. Signing of Documents

13.1 Where any documents are required to be executed on behalf of Revenue Scotland, they shall be signed:-

(a) by the Chair and one other member of the Board; or

(b) by any person operating within their remit under the Scheme of Internal Delegation set out at **Annex B**.

14. Confidentiality

14.1 All Board members, the Secretariat and any other person present at a meeting of the Board, have a duty not to:-

(a) discuss items of business agreed under standing order 7.3 to be confidential with any person who was not present at that meeting, unless authorised to do so by the Chair or the Chief Executive; or

(b) comment on any matter in any way that undermines the principle of collective responsibility for decisions reached at such meetings.

14.2 The duty set out in standing order 14.1 is in addition to the statutory obligation laid under Part 3 of the RSTPA upon all current or former Board members and Board Committee members, current and former staff of Revenue Scotland and individuals who have exercised or are exercising functions on behalf of Revenue Scotland to ensure the confidentiality of protected taxpayer information.

14.3 This standing order is without prejudice to the terms of the Public Interest Disclosure Act 1998.

15. Papers and Documents

15.1 Board members will be held personally responsible for the safe custody of any papers or documents which may be issued or entrusted to them in the course of their duties. The loss of any such documents must be reported immediately to the Chief Executive, the Senior Information Risk Owner (SIRO) and, in the absence of either the Chief Executive or the SIRO, the Secretariat.

16. Duty of the Board in relation to the Accountable Officer

16.1 The Chair and Board members of Revenue Scotland must ensure that they are fully aware of, and have due regard to, the responsibilities and statutory duties placed upon the Chief Executive as the Accountable Officer; these are summarised in Section 4 of the Revenue Scotland Framework Document and set out in full in the *Memorandum to Accountable Officers for Parts of the Scottish Administration*, published in the Scottish Public Finance Manual (SPFM).

16.2 In particular, the Board must at all times bear in mind that it is incumbent on the Chief Executive to combine his or her Accountable Officer responsibilities to the Scottish Parliament with responsibilities to the Board. The Chief Executive may consult the Director General Finance, Scottish Government on any aspects of his or her duties as Accountable Officer. The Accountable Officer must consult the Director General on any action which he/ she considers is inconsistent with his/ her duties on financial, regulatory or propriety grounds, and specifically where he/ she seeks written authority from the Scottish Ministers in terms of section 8 of the SPFM or a direction from the Board.

17. Members' remuneration and expenses

17.1 Revenue Scotland will remunerate Board members, and any other persons appointed to any Committee established by the Board, in accordance with the scales set out at **Annex C** to these standing orders, always provided that that person is not already in

receipt of a publicly funded salary or payment for the time they expended on Revenue Scotland business.

17.2 Revenue Scotland will reimburse appropriately receipted expenses incurred by Board members or any member of a Committee established by the Board in accordance with the scales set out at **Annex C** to these standing orders.

17.3 The daily fees for Board members may be reviewed annually by the Board and approved by the Scottish Government in line with the annual Public Sector Pay Policy for Senior Appointments.

18. Interpretation

18.1 In these standing orders and their Annexes:-

“Revenue Scotland Secretariat” or “Secretariat” means any officer or officers appointed by the Chief Executive of Revenue Scotland to act in this capacity;

“financial year” means the period beginning with the establishment of Revenue Scotland and ending on 31 March next occurring and each subsequent period of a year ending on 31 March; and

“the Revenue Scotland website” is: www.revenue.scot.

[Approved: February 2015]