

Revenue Scotland **Corporate Plan** 2021-2024



CONTENTS

Introduction	3
National Performance Framework	4
Purpose and Vision	6
Strategic Outcomes	7
Achieving our Strategic Outcomes	8
Performance Measures	12
Financial Plan	13

INTRODUCTION

This is Revenue Scotland's third three-year corporate plan. After six years of operation, we are now firmly established in the tax and public sector landscapes in Scotland.

Our Plan is built on the four pillars of Excelling in Delivery, Investing in our People, Reaching Out and Looking Ahead, and the objectives we have identified that will take the organisation forward in a sure footed and value added way. It builds on our strong achievements to date – not least the collection of around £4 billion of revenue since 2015, all of which stays in Scotland and helps fund Scotland's public services.

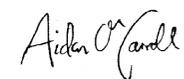
Our purpose and vision, as described on page 5, represent the "North Star" for our organisation. Our objectives for 2021-24 reflect our commitment to delivering on strategic outcomes aligned to that purpose and vision.

There are exciting opportunities for Revenue Scotland to further release the power of technology and the data we hold to support public policy making and the wider Scottish administration, as we make "digital by design" a reality for our organisation.

Operating in the most transparent way, and engaging proactively with taxpayers, their agents, other bodies as well as within Revenue Scotland, we will build on the strong levels of trust established since our formation. Embedded in all that we do is our commitment to equalities, diversity and sustainability. We also recognise the importance of the great team of people, around 80 in number, as well as our partners, most notably SEPA, whose commitment to excellence and professionalism in all that we do represents the bedrock on which this plan is built.

We have transitioned rapidly and effectively to new ways of working as a result of the Covid-19 pandemic. We were well prepared from previous Business Continuity exercises (planned and real) to keep our operations intact while moving to remote working. We are now working to a new operating model that will bring the power of our people and technology together to offer a fully digital revenue authority that is fit for the future.

As Scotland's national revenue authority, we will provide an efficient and effective service as we play our full part in contributing to Scotland's recovery plans and taking on new responsibilities as required. We thank all those who have helped Revenue Scotland to date and very much look forward to delivering this next chapter as a collaborative and effective partner.


Chair


Chief Executive Officer

NATIONAL PERFORMANCE FRAMEWORK

Revenue Scotland contributes to all of the Scottish Government's National Outcomes set out in the National Performance Framework available at: nationalperformance.gov.scot through investment in staff, commitment to equality, diversity and human rights, and working closely with stakeholders and taxpayers. Our efficient and effective collection and management of the devolved taxes provides revenue to support the delivery of Scotland's public services.

NATIONAL INDICATOR	 Excelling in Delivery	 Investing in our People	 Reaching Out	 Looking Ahead
Children and Young People: We grow up loved, safe and respected so that we realise our full potential	✓			
Communities: We live in communities that are inclusive, empowered, resilient and safe	✓		✓	
Culture: We are creative and our vibrant and diverse cultures and expressed and enjoyed widely	✓	✓		
Economy: We have a globally competitive, entrepreneurial, inclusive and sustainable economy	✓		✓	
Education: We are well educated, skilled and able to contribute to society	✓	✓		✓
Environment: We value, enjoy, protect and enhance our environment	✓		✓	
Fair Work and Business: We have thriving and innovative businesses, with quality jobs and fair work for everyone	✓	✓		✓
Health: We are healthy and active	✓	✓		
Human Rights: We respect, protect and fulfil human rights and live free from discrimination	✓	✓		
International: We are open, connected and make a positive contribution internationally			✓	✓
Poverty: We tackle poverty by sharing opportunities, wealth and power more equally	✓	✓		✓

SIX OF THE NATIONAL OUTCOMES ARE PARTICULARLY RELEVANT



We have a globally competitive, entrepreneurial, inclusive and sustainable economy.

The revenue we raise in Scotland stays within Scotland. The revenues support the Scottish economy and public finances to deliver public services.



We value, enjoy, protect and enhance our environment.

Working with SEPA, we collect and manage Scottish Landfill Tax, a tax on disposals of waste to landfill. Its purpose is to discourage landfilling of materials and encourage alternative treatment options. Our Green Strategy is designed to reduce our carbon footprint.



We have thriving and innovative businesses, with quality jobs and fair work for everyone.

Our People Strategy sets out the work we do to: maintain a positive organisational culture; undertake fair and open recruitment; invest in the enhancement of the skills of our staff through, in particular, our Scottish Tax Education Programme (STEP) and; strengthen our leadership capacity.



We live in communities that are inclusive, empowered, resilient and safe.

Our People Strategy adopts the principles underpinning the Communities national outcome and applies them to our staff, putting support measures in place to ensure our workforce is engaged, diverse, capable, empowered, resilient and safe.



We respect, protect and fulfil human rights and live free from discrimination.

Revenue Scotland's equalities action plan sets out our activities across a range of areas. We are also subject to the Fairer Scotland Duty to have due regard to narrowing inequalities of outcome caused by socio-economic disadvantage when making strategic decisions.



We are healthy and active.

As an employer, Revenue Scotland has a range of measures in place to ensure the health, safety and wellbeing of our staff while they work at home, the office or off site, for example on visits to landfill sites.

PURPOSE

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

VISION

We are a trusted and valued partner in the delivery of revenue services, informed by our data, digital by design, with a high performing and engaged workforce.

STRATEGIC OUTCOMES



Excelling in Delivery

We offer user-focused services that are digital by design, and provide value for money, convenience and ease of use for internal and external users.



Investing in our People

We are high performing, outward looking and diverse, provide a great place to work as an employer of choice. Our staff are motivated and engaged, and we invest in their development and health, safety and wellbeing.



Reaching Out

We are accessible, collaborative and transparent, keen to learn from others and to share our experiences and expertise.



Looking Ahead

We plan and deliver change and new responsibilities flexibly, on time and within budget. We have a digital mindset, maximising the use of our data and harnessing new technology to improve our working practices and services.

ACHIEVING OUR STRATEGIC OUTCOMES

Excelling in Delivery

We offer user focused services that are digital by design, and provide value for money, convenience and ease of use for internal and external users.

STRATEGY

OBJECTIVES - WE WILL:

Service Delivery

- ▶ use technology, data and innovation to develop and enhance our tax collection systems and guidance
- ▶ adopt continuous improvement processes to make our services more effective and easier to use

Tax Compliance

- ▶ use our statutory powers appropriately to help taxpayers to get to the right tax position
- ▶ seek to resolve disputes and pursue non-compliance by using our powers proportionately
- ▶ develop options for measuring and addressing any tax receipts shortfall

Digital

- ▶ design and deliver systems that are compliant, reliable, efficient and cost effective
- ▶ undertake effective management of assets through their lifecycle

Data

- ▶ exemplify best practice in the ways we hold and manage data

Tax Policy

- ▶ use our expertise in collecting devolved taxes to help shape the development of tax policy and legislation

Equalities

- ▶ design and deliver public services that meet the diverse needs of our users

Green

- ▶ include environmental impact as a key principle in the design of our service delivery model

Governance

- ▶ meet our obligations as a public body, and embed the management and mitigation of risk in our planning activities and operations

ACHIEVING OUR STRATEGIC OUTCOMES



Investing in our People

We are high performing, outward looking and diverse, provide a great place to work as an employer of choice. Our staff are motivated and engaged, and we invest in their development and health, safety and wellbeing.

STRATEGY

Service Delivery

Data

Equalities

People

OBJECTIVES - WE WILL:

- ▶ ensure our staff have the capability, skills and knowledge to deliver an excellent service
- ▶ ensure our staff have the skills and tools required to efficiently access and analyse our data to better inform decision making
- ▶ take action to expand the diversity of our workforce and promote access to employment for those with protected characteristics
- ▶ be a trusted, valued and respected tax authority which prioritises capability, skills and knowledge development
- ▶ be a high-performing organisation where staff feel trusted, valued, motivated and empowered, creating a culture with work/life balance, health, safety, wellbeing and resilience at the heart
- ▶ enhance our use of data to inform our capability and capacity requirements for the delivery of our organisational objectives
- ▶ support individuals to have flexible choices on where and when they work

ACHIEVING OUR STRATEGIC OUTCOMES



Reaching Out

We are accessible, collaborative and transparent, keen to learn from others and to share our experiences and expertise.

STRATEGY

Service Delivery

Tax Compliance

Digital

Data

People

Communications and Engagement

OBJECTIVES - WE WILL:

- ▶ engage users in the design of our services, maximising the opportunities of technology and drawing on best practice from other service delivery organisations
- ▶ help taxpayers to understand and comply with their tax obligations through the services we provide
- ▶ engage regularly and effectively with users to keep them informed, content and productive, enabling them to work collaboratively
- ▶ effectively communicate data and analysis to our stakeholders and audiences, including the provision of high quality data and advice to support the Scottish Fiscal Commission in its tax forecasting role and the Scottish Government in the development of tax policy
- ▶ as a transparent and open organisation, listen to and engage collaboratively with our staff and our stakeholders
- ▶ in our communications, provide the audience with the right information in the right tone and style at the right time
- ▶ expand the reach of our engagement to diversify our stakeholder base and sharpen our understanding of equalities issues, digital developments and our operating environment

ACHIEVING OUR STRATEGIC OUTCOMES

▶▶ Looking Ahead

We plan and deliver change and new responsibilities flexibly, on time and within budget. We have a digital mind-set, maximising the use of our data and harnessing new technology to improve our working practices and services.

STRATEGY

Tax Policy

Digital

Data

Green

People

Communications and Engagement

OBJECTIVES - WE WILL:

- ▶ working with stakeholders, partner organisations and Scottish Government colleagues, use our expertise to design and deliver any new devolved taxes and other revenue raising measures
- ▶ work with others to identify opportunities for sharing IT platforms and management tools to support operational processes
- ▶ exploit the potential of Revenue Scotland's data by linking to other data sources to deliver better policy outcomes
- ▶ include environmental impact as a consideration in the design and delivery of any new or changing responsibilities
- ▶ encourage staff to be active, engaged, responsible learners who own their learning and development
- ▶ actively plan ahead for our future workforce and capability needs
- ▶ ensure our communications are scalable and capable of being adapted to new responsibilities and audiences

PERFORMANCE MEASURES

The key performance indicators (KPIs) below have been identified to help measure our performance. A range of qualitative and quantitative management information is also collected to inform operational decisions, help assess our performance each year and provide wider understanding of areas of high performance and where we can improve.

STRATEGIC OUTCOME	KPI	TOPIC	MEASUREMENT
Excelling in Delivery	KPI 1	Tax collection rate	<ul style="list-style-type: none"> ▶ Percentage of tax declared that has been collected ▶ Composite of calls, written correspondence and time to process claims for repayment of tax ▶ Yield collected and protected through compliance activity ▶ Less than 1% of tax collected
	KPI 2	Response to user requests	
	KPI 3	Tax compliance activity	
	KPI 4	Administrative cost of tax collection	
Investing in our People	KPI 5	Skills and knowledge development	<ul style="list-style-type: none"> ▶ Average hrs per FTE; proportion within target of 30 hours ▶ Combined measure: to be in the top 25% of all civil service organisations
	KPI 6	People Survey Engagement Index/ Proxy Stress Index	
Reaching Out	KPI 7	Service users' feedback	<ul style="list-style-type: none"> ▶ Quantitative and qualitative user research ▶ Progress against delivery of Equalities Mainstreaming Action Plan
	KPI 8	Equalities	
Looking Ahead	KPI 9	Environment	<ul style="list-style-type: none"> ▶ Defined as part of Green Strategy ▶ Progress of key strategic projects contained in Business Plan 2021-24
	KPI 10	Delivery of key strategic projects	



FINANCIAL PLAN

This corporate plan sets out the strategic outcomes we are seeking to achieve during the 2021-24 planning period and the strategic objectives that will help the organisation to deliver those outcomes.

The Revenue Scotland budget is set annually. The financial projections associated with this corporate plan therefore, are estimates which are subject to change.

REVENUE EXPENDITURE	COSTS (£000)		
	2021-22	2022-23	2023-24^(b)
Staff Costs	4,565	4,865	5,111
Non-staff Costs	1,635	1,786	1,759
Programme Costs	0	0	788
Amortisation/Depreciation	400	539	825
Net Operating Costs	6,600	7,190	8,483
Capital Expenditure	500	750^(a)	1,500

a Capital expenditure for 2022-23 includes the procurement of a new tax finance system.

b The costs for 2023-24 include programme and capital costs associated with the possible introduction of new devolved taxes. For planning purposes, we have assumed that these devolved taxes will be introduced in 2024-25.