

Revenue Scotland

Board Code Of Conduct

April 2022

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Note: This Code is based on the Model Code of Conduct for Members of Devolved Public Bodies, last updated in February 2014.

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SECTION 1: INTRODUCTION TO THE CODE OF CONDUCT

1.1 The Scottish public has a high expectation of those who serve on the boards of public bodies and the way in which they should conduct themselves in undertaking their duties. As a member of the Board of Revenue Scotland you must meet those expectations by ensuring that your conduct is above reproach.

1.2 The Ethical Standards in Public Life etc. (Scotland) Act 2000, "the Act", provides for a Model Code of Conduct for members of relevant Scottish public bodies; imposes a duty on those public bodies to help their members to comply with the Code; and establishes a Standards Commission for Scotland, "The Standards Commission", to oversee the new framework and deal with alleged breaches of the Code.

1.3 The Act requires the Scottish Ministers to lay before Parliament a Code of Conduct for Councillors and a Model Code for Members of Devolved Public Bodies. The Model Code for members was first introduced in 2002 and has now been revised following consultation and the approval of the Scottish Parliament. These revisions will make it consistent with the relevant parts of the Code of Conduct for Councillors, which was revised in 2010 following the approval of the Scottish Parliament.

1.4 This Code of Conduct closely follows the provisions and duties set out in the Model Code. In addition, this Code covers, at paragraphs 3.13 and 3.14:-

(a) the requirement on members of the Board of Revenue Scotland and of its Committees under Part 3 of the Revenue Scotland and Tax Powers Act 2014 to make a formal declaration acknowledging the statutory obligation of confidentiality in relation to protected taxpayer information; and

(b) the requirement that there should be nothing in the personal tax history of Board members or in the status of their tax affairs which, if it were to become publicly known, would call into question their suitability for appointment to, or continuing to be a member of, the Board of Revenue Scotland as the authority responsible for the collection and management of the devolved taxes in Scotland.

1.5 As a member of the Board of Revenue Scotland, it is your responsibility to make sure that you are familiar with, and that your actions comply with, the provisions of this Code of Conduct.

Appointments to the Boards of Public Bodies

1.6 Public bodies in Scotland are required to deliver effective services to meet the needs of an increasingly diverse population. In addition, the Scottish Government's equality outcome on public appointments is to ensure that Ministerial appointments are more diverse than at present. In order to meet both of these aims, a board should ideally be drawn from varied backgrounds with a wide spectrum of characteristics, knowledge and experience. It is crucial to the success of public bodies that they attract the best people for the job and therefore it is essential that the Board's appointment process should encourage as many suitable people as possible to apply for positions and be free from unnecessary

barriers. You should therefore be aware of the varied roles and functions of Revenue Scotland and of wider diversity and equality issues. You should also take steps to familiarise yourself with the appointment process that will have been agreed with the Scottish Government's Public Appointments Centre of Expertise.

1.7 You should also familiarise yourself with how Revenue Scotland operates in relation to succession planning, which should ensure that it has a strategy to make sure that it has the staff in place with the skills, knowledge and experience necessary to fulfil its role economically, efficiently and effectively.

Guidance on the Code of Conduct

1.8 You must observe the rules of conduct contained in this Code. It is your personal responsibility to comply with these and review regularly, and at least annually, your personal circumstances with this in mind, particularly when your circumstances change. You must not at any time advocate or encourage any action contrary to this Code of Conduct.

1.9 The Code has been developed in line with the key principles listed in Section 2 and provides additional information on how the principles should be interpreted and applied in practice. The Standards Commission may also issue guidance. No Code can provide for all circumstances and if you are uncertain about how the rules apply, you should seek advice from the Revenue Scotland Secretariat; the Revenue Scotland Secretariat may refer the matter to the Chief Executive or Chair of Revenue Scotland. You may also choose to consult your own legal advisers and, on detailed financial and commercial matters, seek advice from other relevant professionals.

1.10 You should familiarise yourself with the Scottish Government publication "*On Board - a guide for board members of public bodies in Scotland*". This publication will provide you with information to help you in your role as a Board member of Revenue Scotland and can be viewed on the Scottish Government website.

Enforcement

1.11 Part 2 of the Ethical Standards in Public Life etc. (Scotland) Act 2000 sets out the provisions for dealing with alleged breaches of this Code of Conduct and where appropriate the sanctions that shall be applied if the Standards Commission finds that there has been a breach of the Code. Those sanctions are outlined at **Annex A**.

SECTION 2: KEY PRINCIPLES OF THE CODE OF CONDUCT

2.1 The general principles upon which this Code is based should be used for guidance and interpretation only. These general principles are:-

Duty

You have a duty to uphold the law and act in accordance with the law and the public trust placed in you. You have a duty to act in the interests of Revenue Scotland and in accordance with its core functions and duties.

Selflessness

You have a duty to take decisions solely in terms of public interest. You must not act in order to gain financial or other material benefit for yourself, family or friends.

You should bear in mind at all times that members are appointed to the Board of Revenue Scotland in their individual capacity and they do not hold office as representatives of any personal or professional group or any professional or corporate body. In particular, you should not allow any potential professional or personal interest or gain to influence your contribution to written or oral discussions within Revenue Scotland or any vote taken.

Integrity

You must not place yourself under any financial, or other, obligation to any individual or organisation that might reasonably be thought to influence you in the performance of your duties.

Objectivity

You must make decisions solely on merit and in a way that is consistent with the functions of Revenue Scotland when carrying out public business including making appointments, awarding contracts or recommending individuals for rewards and benefits.

Accountability and Stewardship

You are accountable for your decisions and actions to the public. You have a duty to consider issues on their merits, taking account of the views of others and must ensure that Revenue Scotland uses its resources prudently and in accordance with the law.

Openness

You have a duty to be as open as possible about your decisions and actions, giving reasons for your decisions and restricting information only when the wider public interest clearly demands.

Honesty

You have a duty to act honestly. You must declare any private interests relating to your public duties and take steps to resolve any conflicts arising in a way that protects the public interest.

Leadership

You have a duty to promote and support these principles by leadership and example, and to maintain and strengthen the public's trust and confidence in the integrity of Revenue Scotland in conducting public business.

Respect

You must respect fellow members of the Board of Revenue Scotland and its employees and the role they play, treating them with courtesy at all times. Similarly, you must respect members of the public when performing duties as a Board member of Revenue Scotland.

2.2 You should apply the principles of this Code to your dealings with fellow Board members of Revenue Scotland, its employees and other stakeholders. Similarly, you should also observe the principles of this Code in dealings with the public when performing duties as a Board member of Revenue Scotland.

SECTION 3: GENERAL CONDUCT

3.1 The rules of good conduct in this section must be observed in all situations where you act as a member of the Board of Revenue Scotland.

Conduct at Meetings

3.2 You must respect the Chair, your colleagues and employees of Revenue Scotland in meetings. You must comply with rulings from the Chair in the conduct of the business of these meetings.

Relationship with Board Members and Employees of Revenue Scotland (including those employed by contractors providing services)

3.3 You will treat your fellow Board members and any staff employed by Revenue Scotland with courtesy and respect. It is expected that fellow Board members and employees will show you the same consideration in return. It is good practice for employers to provide examples of what is unacceptable behaviour in their organisation. Revenue Scotland should promote a safe, healthy and fair working environment for all. As a Board member you should be familiar with the policies of Revenue Scotland in relation to bullying and harassment in the workplace and also lead by example in your own behaviour.

Remuneration, Allowances and Expenses

3.4 You must comply with any rules of Revenue Scotland regarding remuneration, allowances and expenses. A copy of the Fees and Expenses Policy is attached at **Annex B**.

Gifts and Hospitality

3.5 You must not accept any offer by way of gift or hospitality which could give rise to real or substantive personal gain or a reasonable suspicion of influence on your part to show favour, or disadvantage, to any individual or organisation. You should also consider whether there may be any reasonable perception that any gift received by your spouse, civil partner or cohabitee or by any company in which you have a controlling interest, or by a partnership of which you are a partner, can or would influence your judgement. The term "gift" includes benefits such as relief from indebtedness, loan concessions or provision of services at a cost below that generally charged to members of the public.

3.6 You must never ask for gifts or hospitality.

3.7 You are personally responsible for all decisions connected with the offer or acceptance of gifts or hospitality offered to you and for avoiding the risk of damage to public confidence in Revenue Scotland. As a general guide, it is usually appropriate to refuse offers except:-

- (a) isolated gifts of a trivial character, the value of which must not exceed £50;
- (b) normal hospitality associated with your duties and which would reasonably be regarded as appropriate; or

(c) gifts received on behalf of Revenue Scotland.

3.8 You must not accept any offer of a gift or hospitality from any individual or organisation who/ which stands to gain or benefit from a decision which Revenue Scotland may be involved in determining, or who/ which is seeking to do business with Revenue Scotland, and which a person might reasonably consider could have a bearing on your judgement. If you are making a visit in your capacity as a Board member of Revenue Scotland then, as a general rule, you should ensure that Revenue Scotland pays for the cost of the visit.

3.9 You must not accept repeated hospitality or repeated gifts from the same source.

3.10 You should familiarise yourself with the terms of the Bribery Act 2010 which provides for offences of bribing another person and offences relating to being bribed.

Confidentiality Requirements

3.11 There may be times when you will be required to treat discussions, documents or other information relating to the work of Revenue Scotland in a confidential manner, including information relating to individual taxpayers and tax transactions. You will often receive information of a private nature which is not yet public, or which perhaps would not be intended to be public. You must always respect the confidential nature of such information and comply with the requirement to keep such information private.

3.12 It is unacceptable to disclose any information to which you have privileged access, for example information derived from a confidential document, either orally or in writing, including information relating to individual taxpayers and tax transactions. In the case of other documents and information, you are requested to exercise your judgement as to what should or should not be made available to outside bodies or individuals. In any event, such information should never be used for the purposes of personal or financial gain, or for political purposes or used in such a way as to bring Revenue Scotland into disrepute.

Confidentiality in relation to Protected Taxpayer Information

3.13 Part 3 of the Revenue Scotland and Tax Powers Act 2014 (RSTPA) sets out, among other things, the legislative framework for the confidentiality of protected taxpayer information. Protected taxpayer information is information relating to a person (whether an individual or an organisation) which is (a) held by Revenue Scotland (or a person to whom Revenue Scotland has delegated functions) for the purposes of a function of Revenue Scotland; and (b) by which a person may be identified. Protected taxpayer information must not be disclosed except in certain permitted circumstances. It is a criminal offence to disclose protected taxpayer information where that disclosure is not permitted by law. (Such special protection does not apply to information about the internal administrative arrangements of Revenue Scotland.) As part of the legislative framework, relevant officials must make a formal declaration under section 16(1) of the RSTPA acknowledging their statutory obligation (under section 15) of confidentiality in relation to protected taxpayer information. Under Section 15(2), "relevant official" includes current and former members of the Board of Revenue Scotland and of Board committees.

Taxpayer Status of Members of the Board

3.14 As part of the application process all appointees to the Board of Revenue Scotland are required to provide formal confirmation that, to the best of their belief and knowledge:-

- (a) all their tax returns to Her Majesty's Revenue and Customs, and to other tax authorities if relevant, are currently up to date; and
- (b) there is nothing in their personal tax history which, if it became public, would call into question their suitability for appointment to the Board of Revenue Scotland, as the authority responsible for the collection and management of the devolved taxes in Scotland.

Use of Revenue Scotland Facilities

3.15 You must not misuse facilities, equipment, stationery, telephony, computer, information technology equipment and services, or use them for party political or campaigning activities. Use of such equipment and services, etc. must be in accordance with Revenue Scotland's policy and rules on their usage. Care must also be exercised when using social media networks not to compromise your position as a Board member of Revenue Scotland.

Appointment to Partner Organisations

3.16 You may be appointed, or nominated by Revenue Scotland, as a member of another body or organisation. If so, you are bound by the rules of conduct of these organisations and you should observe the rules of this Code in carrying out the duties of that body.

3.17 Board members who become directors of companies as nominees of Revenue Scotland will assume personal responsibilities under the Companies Acts. It is possible that conflicts of interest may arise for such members between the company and Revenue Scotland. It is your responsibility to take advice on your responsibilities to Revenue Scotland and to the company. This will include questions of declarations of interest.

SECTION 4: REGISTRATION OF INTERESTS

4.1 The following paragraphs set out the kinds of interests, financial and otherwise, which you have to register. These are called "Registerable Interests". You must, at all times, ensure that these interests are registered, when you are appointed and whenever your circumstances change in such a way as to require change or an addition to your entry in Revenue Scotland's Register. It is your duty to ensure that any changes in circumstances are reported to the Revenue Scotland Secretariat within one month of them changing.

4.2 The Ethical Standards in Public Life etc. (Scotland) Act 2000 (Register of Interests) Regulations 2003 Number 135, as amended ("the Regulations") describe the detail and timescale for registering interests. It is your personal responsibility to comply with these regulations and you should review regularly and at least once a year your personal circumstances. **Annex C** contains key definitions to help you decide what is required when registering your interests under any particular category. These categories are listed below with explanatory notes designed to help you decide what is required when registering your interests under any particular category. It is not necessary to register the interests of your spouse or cohabitee.

Category One: Remuneration

4.3 You have a registerable interest where you receive remuneration by virtue of being:-

- Employed;
- self-employed;
- the holder of an office;
- a director of an undertaking;
- a partner in a firm; or
- undertaking a trade, profession or vocation or any other work.

4.4 In relation to 4.3 above, the amount of remuneration does not require to be registered and remuneration received as a member does not have to be registered.

4.5 If a position is not remunerated it does not need to be registered under this category. However, unremunerated directorships may need to be registered under category two, "Related Undertakings".

4.6 If you receive any allowances in relation to membership of any organisation, the fact that you receive such an allowance must be registered.

4.7 When registering employment, you must give the name of the employer, the nature of its business, and the nature of the post held in the organisation.

4.8 When registering self-employment, you must provide the name and give details of the nature of the business. When registering an interest in a partnership, you must give the name of the partnership and the nature of its business.

4.9 Where you undertake a trade, profession or vocation, or any other work, the detail to be given is the nature of the work and its regularity. For example, if you write for a newspaper, you must give the name of the publication, and the frequency of articles for which you are paid.

4.10 When registering a directorship, it is necessary to provide the registered name of the undertaking in which the directorship is held and the nature of its business.

4.11 Registration of a pension is not required as this falls outside the scope of the category.

Category Two: Related Undertakings

4.12 You must register any directorships held which are themselves not remunerated but where the company (or other undertaking) in question is a subsidiary of, or a parent of, a company (or other undertaking) in which you hold a remunerated directorship.

4.13 You must register the name of the subsidiary or parent company or other undertaking and the nature of its business, and its relationship to the company or other undertaking in which you are a director and from which you receive remuneration.

4.14 The situations to which the above paragraphs apply are as follows:-

- you are a director of a board of an undertaking and receive remuneration declared under category one; and
- you are a director of a parent or subsidiary undertaking but do not receive remuneration in that capacity.

Category Three: Contracts

4.15 You have a registerable interest where you (or a firm in which you are a partner, or an undertaking in which you are a director or in which you have shares of a value as described in paragraph 4.19 below) have made a contract with Revenue Scotland:

- (i) under which goods or services are to be provided, or works are to be executed; and
- (ii) which has not been fully discharged.

4.16 You must register a description of the contract, including its duration, but excluding the consideration.

Category Four: Houses, Land and Buildings

4.17 You have a registerable interest where you own or have any other right or interest in houses, land and buildings, which may be significant to, of relevance to, or bear upon, the work and operation of Revenue Scotland.

4.18 The test to be applied when considering appropriateness of registration is to ask whether a member of the public acting reasonably might consider that any interests in houses, land and buildings could potentially affect your responsibilities to Revenue Scotland and to the public, or could influence your actions, speeches or decision making.

Category Five: Interest in Shares and Securities

4.19 You have a registerable interest where you have an interest in shares comprised in the share capital of a company or other body which may be significant to, of relevance to, or bear upon, the work and operation of (a) Revenue Scotland and (b) the **nominal value** of the shares is:

- (i) greater than 1% of the issued share capital of the company or other body; or
- (ii) greater than £25,000.

4.20 Where you are required to register the interest, you should provide the registered name of the company in which you hold shares; the amount or value of the shares does not have to be registered.

Category Six: Gifts and Hospitality

4.21 You must register the details of any gifts or hospitality received within your current term of office. This record will be available for public inspection. It is not however necessary to record any gifts or hospitality as described in paragraph 3.7 (a) to (c) of this Code.

Category Seven: Non-Financial Interests

4.22 You may also have a registerable interest if you have non-financial interests which may be significant to, of relevance to, or bear upon, the work and operation of Revenue Scotland. It is important that relevant interests such as membership or holding office in other public bodies, clubs, societies and organisations such as trades unions and voluntary organisations, are registered and described.

4.23 In the context of non-financial interests, the test to be applied when considering appropriateness of registration is to ask whether a member of the public might reasonably think that any non-financial interest could potentially affect your responsibilities to Revenue Scotland and to the public, or could influence your actions, speeches or decision-making.

SECTION 5: DECLARATION OF INTERESTS

General

5.1 The key principles of this Code, especially those in relation to integrity, honesty and openness, are given further practical effect by the requirement for you to declare certain interests in proceedings of Revenue Scotland. Together with the rules on registration of interests, this ensures transparency of your interests which might influence, or be thought to influence, your actions.

5.2 Revenue Scotland inevitably has dealings with a wide variety of organisations and individuals and this Code indicates the circumstances in which a business or personal interest must be declared. Public confidence in Revenue Scotland depends on it being clearly understood that decisions are taken in the public interest and not for any other reason.

5.3 In considering whether to make a declaration in any proceedings, you must consider not only whether you will be influenced but whether anybody else would think that you might be influenced by the interest. You must, however, always comply with "the *objective test*" which is whether a member of the public, with knowledge of the relevant facts, would reasonably regard the interest as so significant that it is likely to prejudice your discussion or decision making in your role as a Board member of Revenue Scotland.

5.4 If you feel that, in the context of the matter being considered, your involvement is neither capable of being viewed as more significant than that of an ordinary member of the public, nor likely to be perceived by the public as wrong, you may continue to attend the meeting and participate in both discussion and voting. The relevant interest must however be declared. It is your responsibility to judge whether an interest is sufficiently relevant to particular proceedings to require a declaration and you are advised to err on the side of caution. If you are unsure as to whether a conflict of interest exists, you should seek advice from the Revenue Scotland Secretariat who may, in turn, seek advice from the Chief Executive or the Chair.

5.5 As a Board member of Revenue Scotland, it may be the case that you serve on other bodies. In relation to service on the boards and management committees of limited liability companies, public bodies, societies and other organisations, you must decide, in the particular circumstances surrounding any matter, whether to declare an interest. Only if you believe that, in the particular circumstances, the nature of the interest is so remote or without significance, should it not be declared. You must always remember that the public interest points towards transparency and, in particular, in relation to any possible divergence of interest between Revenue Scotland and another body. Keep particularly in mind the advice in paragraph 3.15 of this Code about your legal responsibilities to any limited company of which you are a director.

Interests which Require Declaration

5.6 Interests which require to be declared may be financial or non-financial. They may or may not cover interests which are registerable under the terms of this Code. Most of the interests to be declared will be your personal interests but, on occasion, you will have to consider whether the interests of other persons require you to make a declaration. The paragraphs which follow deal with:-

- (a) your financial interests;
- (b) your non-financial interests; and
- (c) the interests, financial and non-financial, of other persons.

5.7 You will also have other private and personal interests and may serve, or be associated with, bodies, societies and organisations as a result of your private and personal interests and not because of your role as a Board member of Revenue Scotland. In the context of any particular matter you will need to decide whether to declare an interest. You should declare an interest unless you believe that, in the particular circumstances, the interest is too remote or without significance. In reaching a view on whether the objective test applies to the interest, you should consider whether your interest (whether taking the form of association or the holding of office) would be seen by a member of the public acting reasonably in a different light because it is the interest of a person who is a Board member of Revenue Scotland as opposed to the interest of an ordinary member of the public.

Your Financial Interests

5.8 You must declare, if it is known to you, any financial interest (including any financial interest which is registerable under any of the categories prescribed in Section 4 of this Code). There is no need to declare an interest which is so remote or insignificant that it could not reasonably be taken to fall within the objective test. You must withdraw from the meeting room until discussion of the relevant item where you have a declarable interest is concluded. There is no need to withdraw in the case of an interest which is so remote or insignificant that it could not reasonably be taken to fall within the objective test.

Your Non-Financial Interests

5.9 You must declare, if it is known to you, any non-financial interest if:

- (i) that interest has been registered under category seven (Non- Financial Interests) of Section 4 of this Code; or
- (ii) that interest would fall within the terms of the objective test.

5.10 There is no need to declare an interest which is so remote or insignificant that it could not reasonably be taken to fall within the objective test.

5.11 You must withdraw from the meeting room until discussion of the relevant item where you have a declarable interest is concluded. There is no need to withdraw in the case of an interest which is so remote or insignificant that it could not reasonably be taken to fall within the objective test.

The Financial Interests of Other Persons

5.12 This Code requires only your financial interests to be registered. You also, however, have to consider whether you should declare any financial interest of certain other persons. You must declare if it is known to you any financial interest of:-

- (i) a spouse, a civil partner or a co-habitee;
- (ii) a close relative, close friend or close associate;
- (iii) an employer or a partner in a firm;
- (iv) a body (or subsidiary or parent of a body) of which you are a remunerated member or director;
- (v) a person from whom you have received a registerable gift or registerable hospitality; and/or
- (vi) a person from whom you have received registerable expenses.

5.13 There is no need to declare an interest if it is so remote or insignificant that it could not reasonably be taken to fall within the objective test.

5.14 You must withdraw from the meeting room until discussion of and voting on the relevant item where you have a declarable interest is concluded. There is no need to withdraw in the case of an interest which is so remote or insignificant that it could not reasonably be taken to fall within the objective test.

5.15 This Code does not attempt the task of defining "relative" or "friend" or "associate". Not only is such a task fraught with difficulty but it is also unlikely that such definitions would reflect the intention of this part of the Code. The key principle is the need for transparency in regard to any interest which might (regardless of the precise description of relationship) be objectively regarded by a member of the public, acting reasonably, as potentially affecting your responsibilities as a Board member of Revenue Scotland and, as such, would be covered by the objective test.

The Non-Financial Interests of Other Persons

5.16 You must declare if it is known to you any non-financial interest of:-

- (i) a spouse, a civil partner or a co-habitee;
- (ii) a close relative, close friend or close associate;
- (iii) an employer or a partner in a firm;
- (iv) a body (or subsidiary or parent of a body) of which you are a remunerated member or director;
- (v) a person from whom you have received a registerable gift or registerable hospitality;
- (vi) a person from whom you have received registerable expenses.

5.17 There is no need to declare the interest if it is so remote or insignificant that it could not reasonably be taken to fall within the objective test. There is only a need to withdraw from the meeting if the interest is clear and substantial.

Making a Declaration

5.18 You must consider at the earliest stage possible whether you have an interest to declare in relation to any matter which is to be considered. You should consider whether agendas for meetings raise any issue of declaration of interest. Your declaration of interest must be made as soon as practicable at a meeting where that interest arises. If you do identify the need for a declaration of interest only when a particular matter is being discussed you must declare the interest as soon as you realise it is necessary.

5.19 The oral statement of declaration of interest should identify the item or items of business to which it relates. The statement should begin with the words "I declare an interest". The statement must be sufficiently informative to enable those at the meeting to understand the nature of your interest but need not give a detailed description of the interest.

Frequent Declarations of Interest

5.20 Public confidence in Revenue Scotland would be damaged by perception that decisions taken are substantially influenced by factors other than the public interest. If you would have to declare interests frequently at meetings in respect of your role as a Board member of Revenue Scotland you should not accept a role or appointment with that attendant consequence. If you are frequently declaring interests at meetings then you should consider whether you can carry out your role effectively and discuss with the Chair. Similarly, if any appointment or nomination to another body would give rise to objective concern because of your existing personal involvement or affiliations, you should not accept the appointment or nomination.

Dispensations

5.21 In some very limited circumstances dispensations can be granted by the Standards Commission in relation to the existence of financial and non-financial interests which would otherwise prohibit you from taking part in, and voting on, matters coming before the Board of Revenue Scotland and its committees.

5.22 Applications for dispensations will be considered by the Standards Commission and should be made as soon as possible in order to allow proper consideration of the application in advance of meetings where dispensation is sought. You should not take part in the consideration of the matter in question until the application has been granted.

SECTION 6: LOBBYING AND ACCESS TO MEMBERS OF REVENUE SCOTLAND

Introduction

6.1 In order for Revenue Scotland to fulfil its commitment to being open and accessible, it needs to encourage participation by organisations and individuals in the decision-making process. Clearly, however, the desire to involve the public and other interest groups in the decision-making process must take account of the need to ensure transparency and probity in the way in which Revenue Scotland conducts its business.

6.2 You will need to be able to consider evidence and arguments advanced by a wide range of organisations and individuals in order to perform your duties effectively. Some of these organisations and individuals will make their views known directly to individual Board members. The rules in this Code set out how you should conduct yourself in your contacts with those who would seek to influence you. They are designed to encourage proper interaction between Board members of Revenue Scotland and interest groups.

Rules and Guidance

6.3 You must not, in relation to contact with any person or organisation who lobbies, do anything which contravenes this Code of Conduct or any other relevant rule of Revenue Scotland or any statutory provision.

6.4 You must not, in relation to contact with any person or organisation who lobbies, act in any way which could bring discredit upon Revenue Scotland.

6.5 The public must be assured that no person or organisation will gain better access to, or treatment by, you as a result of employing a company or individual to lobby on a fee basis on their behalf. You must not, therefore, offer or accord any preferential access or treatment to those lobbying on a fee basis on behalf of clients compared with that which you accord any other person or organisation who lobbies or approaches you. Nor should those lobbying on a fee basis on behalf of clients be given to understand that preferential access or treatment, compared to that accorded to any other person or organisation, might be forthcoming from another Board member of Revenue Scotland.

6.6 Before taking any action as a result of being lobbied, you should seek to satisfy yourself about the identity of the person or organisation that is lobbying and the motive for lobbying. You may choose to act in response to a person or organisation lobbying on a fee basis on behalf of clients but it is important that you know the basis on which you are being lobbied in order to ensure that any action taken in connection with the lobbyist complies with the standards set out in this Code of Conduct.

6.7 You should not accept any paid work:-

(a) which would involve you lobbying on behalf of any person or organisation or any clients of a person or organisation; or
(b) to provide services as a strategist, adviser or consultant, for example, advising on how to influence Revenue Scotland and its Board. This does not prohibit you from being remunerated for activity which may arise because of, or relate to, Board membership of Revenue Scotland, such as journalism or broadcasting, or involvement in representative or presentational work, such as participation in delegations, conferences or other events.

6.8 If you have concerns about the approach or methods used by any person or organisation in their contacts with you, you must seek the guidance of the Revenue Scotland Secretariat.

6.9 The Lobbying (Scotland) Act 2016 requires a distinct Lobbying Register to be created and updated accordingly. However, any organisation covered by the Scottish and UK FoI Acts of 2002 and 2000 are exempt from registering under the terms of the Act, therefore Revenue Scotland is not required to establish, or maintain any Lobbying Register with the Scottish Parliament.

Annex A: Sanctions Available to the Standards Commission for Breach of the Code

(a) Censure: The Commission may reprimand the Board member but otherwise take no action against them;

(b) Suspension: for a maximum period of one year, of the Board member's entitlement to attend one or more, but not all, of the following:-

- (i) all meetings of the Board of Revenue Scotland;
- (ii) all meetings of one or more committees of the Board of Revenue Scotland;
- (iii) all meetings of any other public body on which that Board member is a representative or nominee of Revenue Scotland.

(c) Suspension: for a period not exceeding one year, of the Board member's entitlement to attend all of the meetings referred to in (b) above;

(d) Disqualification: removing the member from the Board of Revenue Scotland for a period of no more than five years.

Where a Board member has been suspended, the Standards Commission may direct that any remuneration or allowance received from membership of the Board of Revenue Scotland may be reduced, or not paid.

Where the Standards Commission disqualifies a Board member of Revenue Scotland, it may go on to direct that the Board member be removed from membership, and disqualified in respect of membership, of any other devolved public body (provided that the members' code applicable to that body is then in force) and may disqualify that person from office as the Water Industry Commissioner.

Full details of the sanctions are set out in Section 19 of the 2000 Act.

Annex B: Fees and Expenses Policy

1. General Policy

1.1 In line with normal policy for Public Bodies, it is intended that the Board members will neither gain nor lose as a consequence of incurring expenditure on Revenue Scotland business. On that basis, reasonable expenses, necessarily incurred by members in performance of their duties on behalf of Revenue Scotland will be reimbursed. Current expenses limits are detailed in Schedule 1.

1.2 Members are expected to take due account of Value for Money in travel and expenditure matters.

1.3 VAT receipts for expenditure should always be obtained and submitted with claims.

1.4 Expenses are paid in accordance with the scheme of reimbursement of expenses to Revenue Scotland staff.

1.5 Other than for attendance at Board events (Board/Committee meetings, stakeholder events, training, and duties arising from chairing a Board Committee), prior approval is required before any expenditure is incurred. The Chief Accountant should be approached for the necessary approval.

1.6 Where practical, Board members should use public transport for their Revenue Scotland business. Consideration should be given to minimising car use through limiting car travel as far as possible and optimising car and taxi use through sharing.

2. Hotel/meal costs and associated expenditure

2.1 Hotel accommodation at some events may be block booked and paid for by Revenue Scotland, Board members being responsible for any incidental expenses (newspapers, telephone calls, room service, pay TV, laundry, mini bars etc).

2.2 If hotel accommodation is required outwith a block booking, board members may make their own arrangements within designated expenses limits or accommodation may be arranged through the Chief Accountant's designated staff member.

2.3 Where members are required to purchase lunch and/or dinner, these costs may be reclaimed against receipts up to the maximum allowable limits. VAT receipts for meal expenditure must be entered on claims.

3. Travel

3.1 Board members are considered to work from home.

3.2 Board members will be required to attend Board meetings at any Revenue Scotland location throughout Scotland. Board members will be entitled to reimbursement of expenses in accordance with Revenue Scotland's travel and subsistence limits.

3.3 Members using their private cars for Revenue Scotland business are entitled to reimbursement under the Approved Business Mileage Scheme. Current rates are 45p per mile for up to 10,000 business miles per year, and 25p per mile for any additional miles.

3.4 Where use is made of a car provided by another employer, members are expected to claim reasonable car expenses only if there are any such costs directly incurred by them.

3.5 Public transport should be used if practical and a cost effective option chosen. Rail travel should usually be by standard class or other economic ticket. Air travel should only be used where alternative transport is impractical. Receipts for tickets purchased should be provided when a claim is made.

4. Incidental Expenses

4.1 This heading covers expenditure not specifically mentioned above but which is, nevertheless, incurred in the course of official Revenue Scotland business. This could, for example, include such items such as car parking, bridge tolls and minor expenditure such as postage and stationery. With the exception of minor items, claims must be accompanied whenever possible by the appropriate VAT receipt.

5. Payment

5.1 Claims for expenses must be signed and submitted on the appropriate forms to the Chief Accountant's designated staff member. Other than for mileage claims, original receipts are required.

Board Member Remuneration

All Board Members are entitled to receive a daily rate. The rate is based on a 7.5 hour day. Remuneration is calculated on a pro-rata basis for part days.

6. Time Commitment

6.1 Board members and Chair of the Board will be expected to commit to the number of days as per your letter of appointment

6.2 There are a minimum of six full Board meetings per year as well as up to six Board Strategy meetings, four Audit Committee meetings and two Staffing Committee meetings. Board members are expected to attend all Board meetings and be involved in some of the other meetings. Board members will also be expected to engage in occasional ad hoc meetings or working groups.

6.3 Board members may also meet Revenue Scotland staff to discuss key strategic issues, attend relevant seminars or events run by Revenue Scotland or partner organisations, attend conferences and events in Parliament etc. Board members may also act as mentors for staff in relation to key areas of importance.

6.4 Activities eligible to be counted towards Board members' time commitment include those specified in paragraphs 6.2 and 6.3; plus in addition: up to one day preparation is allowable for each board and strategy meeting and ½ day for evening events. Travel time to allowable meetings and events is also eligible for inclusion in members' time commitment. It is for members to ensure that they do not double count any travel time when they are travelling for multiple appointments where travel time is to be reimbursed from the public purse.

Schedule 1: Fees and Expenses Limits at 1 April 2022

Remuneration

Day Rates

Current day rates are as follows:

- Board Members £299.52 per day.
- Board Chair £409.92 per day.
- Co-opted Members £299.52 per day.

These rates are normally revised on 1 April annually in line with Public Sector Pay Policy guidance.

Expenses

In addition Revenue Scotland will reimburse Board Members for the travel and accommodation expenses incurred in the course of duties as a Board Member.

Expenses incurred from a member's home to Revenue Scotland's office (Victoria Quay) are liable to tax however any such claims will be grossed up automatically to ensure members are not disadvantaged.

Reimbursement is at the Scottish Government's agreed rates (as at 1 April 2022), The expenses to which Board Members are currently entitled to are as follows:

Expense Type	Rate	Unit
Car Parking	Receipted	None
Motor Cycle Allowance	£0.24	Per Mile
Motor Mileage Rate	£0.45	Per Mile
Pedal Cycle Allowance	£0.20	Per Mile
Public Transport Air Travel	Receipted	None
Public Transport Bus	Receipted	None
Public Transport Rail (First Class)	Receipted	None
Public Transport Rail (Standard)	Receipted	None
Public Transport Taxi	Receipted	None
Public Transport Tube	Receipted	None
Staying With Friends	£36.00	Per Night
Hotel	Receipted with £75.00 max (London £100.00 max)	Per Night

Annex C: Definitions

"Chair" means the Chair of Revenue Scotland or in his or her absence his or her nominated deputy.

"Code" means the Code of Conduct for members of the Board of Revenue Scotland.

"Cohabitee" includes a person, whether of the opposite sex or not, who is living with you in a relationship similar to that of husband and wife.

"Group of companies" has the same meaning as "group" in section 474 (1) of the Companies Act 2006. A "group", within section 471 (1) of the Companies Act 2006, means a parent undertaking and its subsidiary undertakings.

"Parent Undertaking" is an undertaking in relation to another undertaking, a subsidiary undertaking, if:

- (a) it holds a majority of the rights in the undertaking; or
- (b) it is a member of the undertaking and has the right to appoint or remove a majority of its board of directors; or
- (c) it has the right to exercise a dominant influence over the undertaking (i) by virtue of provisions contained in the undertaking's memorandum or articles or (ii) by virtue of a control contract; or
- (d) it is a councillor of the undertaking and controls alone, pursuant to an agreement with other shareholders or councillors, a majority of the rights in the undertaking.

"A person" means a single individual or legal person and includes a group of companies.

"Any person" includes individuals, incorporated and unincorporated bodies, trade unions, charities and voluntary organisations.

"Public body" means a devolved public body listed in Schedule 3 to the Ethical Standards in Public Life etc. (Scotland) Act 2000, as amended.

"Related Undertaking" is a parent or subsidiary company of a principal undertaking of which you are also a director. You will receive remuneration for the principal undertaking although you will not receive remuneration as director of the related undertaking.

"Remuneration" includes any salary, wage, share of profits, fee, expenses, other monetary benefit or benefit in kind. This would include, for example, the provision of a company car or travelling expenses by an employer.

"Spouse" does not include a former spouse or a spouse who is living separately and apart from you.

"Undertaking" means:

- (a) a body corporate or partnership; or
- (b) an unincorporated association carrying on a trade or business, with or without a view to a profit.