

Revenue Scotland

Annual Report on Whistleblowing Disclosures

2021-22

Introduction

Revenue Scotland is responsible for the collection and management of the taxes fully devolved to Scotland – currently Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT).

The tax authority was established by the Revenue Scotland and Tax Powers Act 2014 (RSTPA), which created the legislative framework for devolved taxes in Scotland.

As a Non-Ministerial Office, Revenue Scotland is part of the Scottish Administration and is directly accountable to the Scottish Parliament to ensure the administration of tax is independent, fair and impartial.

Duties

Revenue Scotland carries out its general duty to collect and manage the devolved taxes in accordance with the RSTPA.

In addition, the organisation has the following particular functions:

- Providing information, advice and assistance to the Scottish Ministers relating to tax;
- Providing information and assistance to taxpayers, their agents and other persons relating to the devolved taxes;
- Efficiently resolving disputes relating to the devolved taxes (including by mediation); and
- Protecting the revenue against tax fraud and tax avoidance.

Revenue Scotland's Purpose and Vision

In November 2021, Revenue Scotland published its 2021-24 Corporate Plan, setting the Purpose, Vision and Strategic Objectives of the organisation over the three-year period.

The purpose of Revenue Scotland is:

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

Revenue Scotland's vision is that:

“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”.

2021-24 Strategic Objectives

The Revenue Scotland 2021-24 Corporate Plan sets out 4 strategic outcomes for the period:

1. **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.
2. **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.
3. **Reaching Out** - We are accessible, collaborative and transparent, keen to learn from others and to share our experiences and expertise.
4. **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.

The Corporate Plan includes themed strategic objectives designed to deliver each of the four strategic outcomes.

Overview of Whistleblowing

Revenue Scotland is a 'prescribed person' under the Public Interest Disclosure Act 1998.

The Act provides protection for employees who pass on information concerning wrongdoing in certain circumstances. The protection only applies where the person who makes the disclosure reasonably believes:

1. That they are acting in the public interest, which means that protection is not normally given for personal grievances; and
2. That the disclosure is about one of the following:
 - Criminal offences (this includes financial improprieties, such as fraud);
 - Failure to comply with duties set out in law;
 - Miscarriages of justice;
 - Endangering someone's health and safety;
 - Damage to the environment; or
 - Covering up wrongdoing in any of the above categories.

The Prescribed Persons (Reports on Disclosures of Information) Regulations 2017 came into force on 1 April 2017. Prescribed persons are required to report annually on whistleblowing disclosures made to them.

Reporting

During the reporting period 1 April 2021- to 31 March 2022, Revenue Scotland received no whistleblowing disclosures. The statutory template of reporting is published below:

Category	Number of disclosures
Number of non-qualifying disclosures	0
Number of qualifying disclosures	0
Number of qualifying disclosures requiring no further action	0
Number of qualifying disclosures requiring further action	0

Investigations

No investigations were carried out in this reporting period.

Actions

No actions were required during this investigations period.

Improvement objectives

No improvement objectives were required during this investigations period.

The Chief Executive intends to incorporate the report for future years in the Annual Report which is published in the autumn.



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Chief Executive

Contact Details

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Background Reading and External Services

Public Interest Disclosure Act 1998 -

<http://www.legislation.gov.uk/ukpga/1998/23/contents>

The Prescribed Persons (Reports on Disclosures of Information) Regulations
2017

<https://www.legislation.gov.uk/uksi/2017/507/contents/made>

Public Concern at Work

<https://protect-advice.org.uk>

Whistleblowing Advice Helpline - 020 3117 2520

Revenue Scotland's Whistleblowing Policy – **currently under review**

[Revenue Scotland - Whistleblowing Policy.pdf](#)