

Revenue Scotland Whistleblowing Policy March 2023

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1. Introduction and Scope

1.1 Revenue Scotland is committed to achieving the highest possible standards of service and ethical practice in its activities. For civil servants, these standards are reinforced by the [Civil Service Code](#). Everyone in Revenue Scotland should have the confidence to speak up, and to know that those raising a genuine concern will not suffer any detriment. This policy document sets out how Revenue Scotland staff can report any concerns about wrongdoing and what the organisation will do to investigate these reports.

Purpose

1.2 To ensure that Revenue Scotland has procedures in place to enable all those who work within the organisation to raise concerns about malpractice at an early stage and in the right way.

Scope

1.3 Revenue Scotland employees, including temporary staff, and delegates carrying out functions on behalf of Revenue Scotland.

Related Documents

- [The Civil Service Code](#)
- [GOV.UK Whistleblowing Guide](#)
- [GOV.UK Whistleblowing: list of prescribed people and bodies](#)

2. Related Policies and Procedures

2.1 All related policies and procedures are available on Revenue Scotland's Intranet and website for Revenue Scotland staff and applicable third parties.

2.2 Any subject area mentioned in this policy, for which you cannot find an on-line policy, or supporting procedure, should be brought to the attention of the Revenue Scotland Senior Information Risk Owner (SIRO).

3. Policy

Overview

3.1 The [Public Interest Disclosure Act 1998](#) enables staff who 'blow the whistle' about any of the instances of wrongdoing set out in the Act to complain to an employment tribunal if they suffer any form of detriment for doing so, or in the case of a dismissal.

3.2 Alongside the provisions of the Public Interest Disclosure Act 1998, employees have the protections set out in [the Civil Service Code](#).

What is whistleblowing?

3.3 Whistleblowing is the process by which an employee raises a concern at work. This includes things that are not right, are illegal or if anyone at work is neglecting their duties. To qualify for protection under the Public Interest Disclosure Act 1998, two criteria must be satisfied:

- a) The type of information being disclosed must fall within the specified criteria below; and/or;
- b) The manner in which the disclosure is made, and whom it is made to, must fall within the specified criteria below.

What Protection does the Public Interest Disclosure Act provide?

3.4 The legislation does **not** introduce a general protection for whistleblowers in all circumstances. A disclosure will qualify for protection if you reasonably believe it tends to show that one or more of the following specified criteria has occurred, is occurring, or is likely to occur:

- a) A criminal offence;
- b) A failure to comply with a legal obligation;
- c) A miscarriage of justice;
- d) The endangering of an individual's health and safety;
- e) Damage to the environment; or
- f) Deliberate concealment of information tending to show any of the above.

3.5 It is important to understand that if, by making a disclosure you would commit a criminal offence (e.g. under the Official Secrets Acts or the Revenue Scotland and Tax Powers Act 2014), that disclosure will not be a qualifying disclosure under the Act.

When are disclosures protected?

3.6 You qualify for protection under the Act if your disclosure is a qualifying disclosure (i.e. under one of the headings listed above), and is made:

- a) In good faith to Revenue Scotland;
- b) In good faith, where you reasonably believe that the relevant failure relates solely or mainly to the conduct of a person other than your employer or where the matter is one which your employer does not have legal responsibility for, to that other person;
- c) To a legal adviser in the course of obtaining legal advice;

- d) In good faith to a Government Minister by a worker employed in a Government appointed organisation such as a non-departmental public body like Revenue Scotland; or
- e) To a person or body prescribed by the Secretary of State (e.g. Public Interest Disclosure (Prescribed Persons) Order 2014/2418) ('a prescribed person'), e.g. the Health and Safety Executive.

3.7 In the last case you must make the disclosure in good faith and reasonably believe that the information and any allegation in it are substantially true. In addition you must reasonably believe that the matter falls within the description of matters for which the person has been prescribed.

3.8 Qualifying disclosures will also be protected if they are made other than described in paragraph 3.6 above, provided that it is reasonable for the individual to make the disclosure and the individual makes the disclosure in good faith, reasonably believes that the information and any allegation contained in it are substantially true, and does not act for personal gain. One or more of the following conditions must also apply:

- a) The individual reasonably believed that they would be victimised if they had made the disclosure to the employer or to a prescribed person;
- b) There was no prescribed person and the individual reasonably believed that disclosure to the employer would result in the destruction or concealment of evidence; and/or
- c) The individual had already disclosed substantially the same information to the employer or a prescribed person.

3.9 A disclosure about an "exceptionally serious" failure made other than described in paragraph 3.6, will be protected if the individual makes the disclosure in good faith, reasonably believes the information disclosed and any allegation contained in it are substantially true and does not act for personal gain - provided that it is reasonable for the individual to make the disclosure, having regard, in particular, to the identity of the person to whom the disclosure is made. It will be for the employment tribunals to consider whether any particular failure is "exceptionally serious"; this is a matter of fact, not just an individual's personal belief.

3.10 Individuals may complain to an employment tribunal if they feel that they are subject to detriment as a result of making a protected disclosure.

What should I do if I become aware of wrongdoing?

3.11 If you have a concern about wrongdoing or a breach of the Civil Service Code you should normally report the matter to your immediate line manager in the first instance. If you feel unable to raise the matter with your manager, you should contact another line manager or a senior member in the management chain.

3.12 If this does not resolve the issue, or if there is a good reason for not raising a concern within the line management chain, the matter should then be reported to Revenue Scotland's Chief Executive Officer (acting as the Revenue Scotland Nominated Officer for the purposes of this policy) who will investigate your concerns and let you know what action should be taken.

3.13 If you believe that the response from Revenue Scotland's Nominated Officer does not represent a reasonable response to your concerns, you may report the matter to the Chair of the Board of Revenue Scotland. You may also raise your concern directly to the Chair of the Board of Revenue Scotland where you have a particularly serious and urgent concern, which cannot be raised via the management chain or the Nominated Officer.

3.14 If you believe that the response from the Chair of the Board of Revenue Scotland does not represent a reasonable response to your concerns, or if there is a good reason why your concern cannot be raised within Revenue Scotland, you may report the matter to the [Civil Service Commission](#).

3.15 It is for you to decide what action to take, taking account of the provisions of the Act and of the Civil Service Code. It is preferable, and this is at the heart of the Public Interest Disclosure Act, to raise the matter internally if appropriate and practical. In order to safeguard the interests of both the organisation and its workforce, it is important to air these issues and concerns in this way. If you are in any doubt you should speak in confidence to the Nominated Officer.

3.16 You should also use these procedures if you wish to make any other disclosure not covered by the 1998 Act.

Confidentiality

3.17 All concerns will be treated in confidence as far as possible, and every effort will be made not to reveal your identity if you so wish. Depending on the kind of wrongdoing disclosed (see paragraph 3.4), however, other bodies may need to be involved, potentially requiring your co-operation and/or being a witness in the event of subsequent proceedings.

3.18 You are encouraged to put your name to your concern whenever possible. Please note that employees must:

- a) Believe the disclosure of information is in the public interest;
- b) Believe it to be substantially true;
- c) Not act maliciously or make false allegations; and
- d) Not seek any personal gain.

Will I be updated on progress?

3.19 We are committed to keeping you regularly updated on the progress of any case, ensuring that actions are understood and that next steps are clear in terms of progressing the case. All communication will be managed securely and sensitively.

Where can I get independent advice?

3.20 If you would like independent advice at any stage, you can speak to your Trade Union, if applicable, or contact the independent charity Public Concern at Work for confidential advice on 020 3117 2520. Alternatively, visit their website at www.protect-advice.org.uk.

4. Responsibilities

Role	Responsibility
Senior Information Risk Owner	Ensure that staff are aware of the process set out in this policy for reporting and responding to whistleblowing.
Line Managers	Ensure that the policy is known and understood by all staff and that action is taken in line with the policy if necessary.
Nominated Officer (Chief Executive Officer)	Follow the principles set out in this policy and act as an impartial intermediary between any individual raising a concern and other parties.
Chair of the Board	Follow the principles set out in this policy and act as an impartial intermediary between any individual raising a concern and other parties.

5. Exceptions

5.1 There are no exceptions to this policy.

6. Communication

6.1 The Revenue Scotland Senior Information Risk Owner (SIRO) will ensure that staff are aware of this policy. Staff will also be asked about raising concerns through the annual People Survey.

7. Review

7.1 This document is subject to review at every three years or in response to relevant changes within the environment.