

THE BIODIVERSITY DUTY REPORTING TEMPLATE: LEVEL TWO ORGANISATIONS

Public bodies that engage directly or indirectly with communities, young people or the public but do not own or manage land, regulate land use, or have responsibilities linked to biodiversity

Report Outline

Bodies are encouraged to use the following structure for their report. This is set out in the template below, which you can either type directly into, or copy into a separate document.

- Section 1: Introductory information about your public body
- Section 2: Actions to protect and enhance biodiversity
- Section 3: Mainstreaming biodiversity
- Section 4: Nature-based solutions, climate change and biodiversity
- Section 5: Public engagement and workforce development
- Section 6: Research and monitoring
- Section 7: Biodiversity highlights and challenges

Completion Notes

These completion notes offer guidance to support your public body to complete your Biodiversity Duty Report. Taken together with the associated hyperlinks, they provide suggestions on the breadth of actions that could be included in your report. They may also assist with forward planning on how biodiversity can be taken into account in future.

While they incorporate the key elements on which you may wish to report, they are not an exhaustive list and it is likely that there will be a range of additional work that your organisation carried out in support of biodiversity on which you may also wish to report. To find out more on the Biodiversity Duty see the [NatureScot website](#).



SECTION 1: INTRODUCTORY INFORMATION ABOUT YOUR PUBLIC BODY

Please describe your organisation’s role and purpose, including any particular environmental responsibilities

<p>Guidance on completing this section</p>	<p>Summarise your organisation’s role and purpose, including a brief outline of governance and management structures.</p> <p>Summarise any relevance and impacts of biodiversity to your organisation, including your role in:</p> <ul style="list-style-type: none"> • Providing public information, community engagement and learning around nature and the environment; • Activities to support young people in learning about and caring for nature • Any significant environmental impacts from your operations.
<p>Text Field</p>	<p>Revenue Scotland was established as a Non-Ministerial Office on 1 January 2015 and is the tax authority responsible for the administration and collection of Scotland’s devolved taxes - Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT). These taxes came into effect on 1 April 2015, replacing their UK equivalents (Stamp Duty Land Tax and UK Landfill Tax respectively). The organisation has a Board with seven members, a Chief Executive and a Senior Leadership Team.</p> <p>Revenue Scotland has a Senior Leadership team consisting of four members: the Chief Executive, the Head of Tax, the Head of Legal and the Head of Corporate Functions. The Revenue Scotland Board holds the responsibility for examining environmental policies, strategies, and ensuring our adherence to Public bodies duties.</p> <p>Revenue Scotland does not own land or directly manage land or natural resources. As such, our role in biodiversity primarily focuses on minimising the negative impact of our operations on the environment, collecting and managing Scottish landfill Tax which disincentivise environmentally harmful waste, and collecting revenues to be used by the Scottish Government to support Scotland’s climate change and biodiversity ambitions.</p>



SECTION 2: ACTIONS TO PROTECT AND ENHANCE BIODIVERSITY

Please describe and explain any actions that your organisation has undertaken alone or as part of a partnership to benefit biodiversity directly, to tackle the main drivers of biodiversity loss, or to achieve wider outcomes for nature and people

<p>Guidance on completing this section</p>	<p>You may wish to report on activities across the breadth of your organisation, including any actions that you have undertaken on your premises.</p> <p>Please explain how these actions have benefited biodiversity, noting successes and challenges, and any plans for future or follow-up work. These might include:</p> <p>Addressing or raising awareness of the nature emergency; this might include work or projects on:</p> <ul style="list-style-type: none"> • Community nature conservation projects • Climate change mitigation or adaptation; • Land use change; • Pollution. <p>Enhancing biodiversity at your premises by:</p> <ul style="list-style-type: none"> • providing bird boxes / feeders; • creating habitat for wildlife, such as wildflower areas; • installing green roofs; • organising staff volunteering days; • sponsoring a species or habitat, or raising funds for a local wildlife trust or charity.
<p>Links to related resources</p>	<ul style="list-style-type: none"> • Guidance on the Key pressures on biodiversity. • Guidance on Buildings and biodiversity and Developing with Nature - how to make space for nature in the built environment. • NatureScot guidance on delivering benefits through connecting people with nature by planning for Active Travel, 20-minute neighbourhoods, Placemaking, Open Space Strategies and Green Infrastructure. • Examples of smaller actions that can be taken in the office or staff homes - Biodiversity - what can you do?



	<ul style="list-style-type: none">• The NatureScot Guidance Note - Biodiversity Duty Explained includes further examples of biodiversity actions carried out by various public bodies
Text Field	<p>Revenue Scotland has embedded sustainability throughout its Corporate Plan for 2021-2024. We have made sure being environmentally sustainable is part of everything we do to achieve our strategic outcomes.</p> <p>We pride ourselves on delivering public services in an environmentally sustainable way. The environment is at the forefront of our minds when designing new taxes. For example, we are aiming for the new Scottish Aggregates tax to be our most environmentally friendly in terms of administration and collection. All our taxes are digital by design, making the Scottish devolved tax system as paperless as possible. This minimises paper use and saves trees, protecting biodiversity. It also helps the environment in other ways, like fewer mail deliveries, which means fewer emissions and lower pollution. Similarly, less printing in the office saves on ink and plastic waste, reducing negative impacts on the environment. Where we must use paper, we only use environmentally approved sources.</p> <p>Revenue Scotland is primarily located in Victoria Quay, Edinburgh; and some west based staff use St. Vincent's Plaza, Glasgow. Both these Scottish Government facilities take biodiversity seriously. Victoria Quay is buzzing with biodiversity, thanks to several green spots. There are raised flowerbeds filled with colourful blooms in the nursery area, offering a home to different plants and insects. Nearby, a wildflower meadow is full of life, attracting bees and butterflies. There are also raised beds full of herbs. Finally, there is a biodiversity pond giving life to water-loving creatures and plants. All these features make Victoria Quay a lively place for where biodiversity can thrive.</p> <p>Revenue Scotland also operates a hybrid working model, where staff work a mixture from the office and home. Our greatest contributor to emissions is commuting pollution, and these emissions have been reduced approximately 70% through our hybrid working model. As part of our hybrid working model we have also reduced our operating footprint at Victoria Quay, moving from two office spaces to one. This will reduce heating requirements in a large office space and subsequently pollution harmful to biodiversity.</p>



SECTION 3: MAINSTREAMING BIODIVERSITY

Please outline any steps your organisation has taken to incorporate biodiversity measures into its wider policies, plans or strategies. This should include decision-making structures and staff and organisational roles and responsibilities.

<p>Guidance on completing this section</p>	<p>Outline any of your own body’s policies, plans and strategies that refer to biodiversity, or that may affect biodiversity positively or negatively, and describe how these are reflected in the structure of your organisation.</p> <p>These may include policies on managing green spaces, consideration of biodiversity in estate management, procurement policies and purchasing decisions, use of an Environmental Management System, and Sustainability and Climate Change commitments.</p> <p>Detail any areas in which your organisation has most successfully implemented mainstreaming of biodiversity, or has demonstrated leadership in a local or national context, including through working with others, or raising awareness of biodiversity or nature.</p>
<p>Links to related resources</p>	<ul style="list-style-type: none"> • Case study - Procurement by the Scottish Courts and Tribunal (SCTS) Services. • Guidance on Scotland's Pollinator Strategy, projects, resources • A Pollinator Action Plan in Aberdeenshire
<p>Text Field</p>	<p>Revenue Scotland is guided by a Green Strategy, overseen by the Strategy and Performance Manager. This Green Strategy is frequently discussed during quarterly Board meetings and monthly Senior Leadership Meetings, ensuring a thorough monitoring of environmental objectives. The Green Strategy prioritises four areas:</p> <ol style="list-style-type: none"> 1. Cutting down on emissions from our buildings and technology. 2. Reducing waste and encouraging reuse. 3. Lowering emissions from travel. 4. Handling emissions from working at home.



Furthermore, sustainability is threaded into all of Revenue Scotland's strategic objectives. For instance, when considering potential solutions for communicating with taxpayers, environmental factors are considered.

Revenue Scotland also follows the Scottish Governments Procurement Policy and environmental sustainability is a key consideration for any procurement activities.

These steps show how serious Revenue Scotland is about protecting the environment and supporting biodiversity.



SECTION 4: NATURE-BASED SOLUTIONS, CLIMATE CHANGE AND BIODIVERSITY

How has your organisation integrated biodiversity into nature based solutions to the climate emergency and other socio-economic outcomes?

<p>Guidance on completing this section</p>	<p>Climate change is a direct driver of biodiversity loss. Many species are negatively impacted by higher air temperatures, changing weather patterns and extreme events, and by higher sea levels. Many animals and plants can be badly affected by such changes and may be at risk of local extinction in regions experiencing climate impacts.</p> <p>As well as being a direct driver of biodiversity loss, climate change can exacerbate other ways in which Scotland’s nature is harmed loss. A warmer climate can enable non-native invasive species to spread more quickly. For example, rhododendrons which were not naturally found in Scotland and which are highly detrimental because they grow vigorously and shade out our native woodland plants may become even more dominant as our climate becomes warmer and wetter. Similar problems are arising in our freshwater and marine environments.</p> <p>Combined actions for biodiversity loss and climate change can be achieved through Nature-based Solutions, which can play a vital role in helping us to protect and enhance biodiversity, achieve net zero targets, and improve people’s quality of life.</p> <p>This reporting section provides the opportunity for your organisation to provide details on how you are supporting the positive contribution biodiversity can make to building resilience, and helping nature to mitigate and adapt to climate change.</p> <p>You may wish to report on a range of specific processes or activities that your organisation has undertaken within your buildings and workforce, and projects that you have delivered.</p> <p>Integration might include incorporating biodiversity into nature-based solutions to:</p> <ul style="list-style-type: none"> • Build inclusive economic growth, for example by growing nature based industries, or investing in key natural visitor attractions • Health and wellbeing, for example by improving access to nature for all
<p>Links to related resources</p>	<ul style="list-style-type: none"> • Information on how urban nature-based solutions can help Scotland's towns and cities mitigate and adapt to climate change providing guidance and examples.



	<ul style="list-style-type: none">• The NatureScot Helping nature to adapt webpage contains useful information on making use of nature's capacity to adapt to change as one of our best tools for managing climate change impacts.• NatureScot, COSLA and the Improvement Service have published a Briefing for local authorities on Nature-based Solutions.• The publication People, Place and the Climate Emergency includes examples and information on local nature-based solutions to deliver a range of socio-economic outcomes.
Text Field	Revenue Scotland is responsible for the administration and collection of Scottish Landfill Tax, and will be responsible for the soon to be introduce Scottish Aggregates Tax. Both taxes have environmental underpinnings and are designed in such a way to disincentivise activity harming the environment. These taxes generate revenues that can be used to fund biodiversity and environmental initiatives to support Scotland's ambitions.



SECTION 5: PUBLIC ENGAGEMENT AND WORKFORCE DEVELOPMENT

Public Engagement

<p>Guidance on completing this section</p>	<p>Detail communications and education activities have you undertaken to inform or engage directly or indirectly with communities, young people and the public. This might include actions to raise staff, customer and public enjoyment and understanding of, and connection with, biodiversity and nature, such as:</p> <ul style="list-style-type: none"> • Supporting volunteering; • Exhibitions and events; • School outreach; • Outdoor learning; • Citizen Science initiatives; • Provision of public education programmes; • Information hosted on your webpage; • Blogs and press releases.
<p>Links to related resources</p>	<ul style="list-style-type: none"> • Ideas on volunteering outdoors. • Stats, stories, activities and inspiration to help bring nature and landscapes to life for young people and learners through education, including Beyond your boundary: easy steps to learning in local greenspace, and the Outdoor Learning Directory is a useful source of information and resources. • John Muir Trust STEM By Nature & Citizen Science • Ideas on citizen science activities that can increase public enjoyment, understanding and connection with nature. • Information on how to make more use of Scotland’s outdoors as ‘Our Natural Health Service’
<p>Text Field</p>	<p>Revenue Scotland has attended the Civil Service live conference where we shared how we support climate change and biodiversity through our hybrid working model, how Scottish Landfill Tax</p>



	disincentivises activities harmful to the environment, and how we generate revenues for the Scottish Landfill Communities Fund to support community and environmental projects.
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Workforce development

Guidance on completing this section	<p>Detail activities that have been undertaken to support the development of your workforce, particularly in relation to skills relevant to biodiversity, nature, outdoor learning and community engagement in the natural environment.</p> <p>Activities might include:</p> <ul style="list-style-type: none">• Staff training, education and capacity building;• Volunteering days,• Opportunities for secondments to other organisations working on biodiversity and conservation.• Hosting conferences, exhibitions and events;• Collaborative working with other organisations and sharing best practice.
Text Field	<p>Revenue Scotland collects annual environmental data using a survey for staff. The purpose is gather information on commuting patterns and work-from-home habits. Insights from the surveys are shared with the Board, Senior Leadership team and inform internal sustainability ambitions.</p> <p>In 2022 and 2023 the information from the surveys was used to deliver environmental educational session to staff. Similarly, Revenue Scotland actively supports Scotland's Clime Week and shares events with staff.</p> <p>Revenue Scotland as has a target of 30 hours learning and development for staff members each year. Staff can use this time to engage with environmental education if this is of interest to them.</p>



SECTION 6: RESEARCH AND MONITORING

Describe any research activities that your organisation has undertaken to help develop understanding and awareness of biodiversity or nature

Guidance on completing this section	<p>Detail relevant research activities undertaken to raise awareness and understanding of nature and biodiversity, or to understand the way in which communities engage with the natural world. Where relevant, summarise the key changes that this research has supported within your public body.</p> <p>This might include research papers, surveys or reports undertaken by your organisation.</p>
Text Field	<p>Revenue Scotland collects data relating to waste types in Scottish Landfill sites. This data is shared with key stakeholders to generate insights of how the tax is impacting landfill waste type and volumes. The data can be accessed here: Publications Revenue Scotland</p>

What follow-up actions or monitoring have you undertaken to assess the impacts of the actions you have taken? How have you measured this? If you do not carry out any monitoring activities, please explain why.

Guidance on completing this section	<p>Where appropriate, you may wish to report on monitoring of:</p> <ul style="list-style-type: none"> • Activities relating to public involvement in engaging with or understanding nature; • Biodiversity programmes or projects that you have delivered either alone or in partnership with others; • Implementation of relevant strategies or policies; • Organisational capability or development in relation to biodiversity or the natural world.
Links to related resources	<ul style="list-style-type: none"> • Information on biodiversity data, including obtaining and sharing data from Local Records Centres Biodiversity - where to find data. • NatureScot reports on many different surveys to better understand how people in Scotland use, enjoy and value the natural environment. • The State of Scotland's Nature report provides a useful overview (this will be updated in 2023). • The National Biodiversity Network provides a single hub for biodiversity data management in the UK.



	<ul style="list-style-type: none">• Biological Recording in Scotland is a useful source of information on surveys and biodiversity data management in Scotland.
Text Field	Revenue Scotland uses information from Scottish Landfill Tax data to inform the approach to compliance activities in Scottish Landfill tax.



SECTION 7: BIODIVERSITY HIGHLIGHTS AND CHALLENGES

Describe your organisation’s main achievements for biodiversity over the reporting period and what you are most proud of (this can include processes, plans, projects, partnerships, events and actions).

<p>Guidance on completing this section</p>	<p>Examples of key achievements might include:</p> <ul style="list-style-type: none"> • Leading or contributing to programmes or projects that directly support the key steps in the Scottish Biodiversity Strategy, or contribute to international Biodiversity targets; • Demonstrating national leadership or expertise in relation to biodiversity or sustainability; • Meeting your strategic aims in relation to biodiversity; • Completion of key projects with relevance to biodiversity or sustainability; • Funding achieved or delivered; • Volunteering days or time invested; • Provision of successful education or public engagement activities.
<p>Text Field</p>	<p>Revenue Scotland is proud of its role leading and supporting the environment and biodiversity. We are proud to lead the way with our hybrid working model, reducing our office footprint, reducing our commuting emissions, thereby reducing the negative impact on biodiversity. During the reporting period Revenue Scotland has substantially reduced paper usage and only purchases paper from eco-friendly sources, protecting trees and reducing waste.</p> <p>We further support Scotland’s biodiversity goals by collecting the Scottish Landfill Tax (SLfT), which promotes alternative waste solutions and reduces hazardous waste impacting biodiversity. Overall, landfill waste has decreased since 2015. There was a minor increase in 2021-22, likely due to pandemic-related delays. However, in 2022-23 waste tonnage decreased to a lower level than before the pandemic. Collaborative efforts with the Scottish Environment Protection Agency (SEPA) have generated over £109m in tax revenue in 2022-23. The Scottish Landfill Communities Fund (SLCF), established in 2015, provides funding for community and environmental projects to mitigate landfill-related issues. We appointed SEPA as the regulator for the SLCF. To date, £60.7m has been contributed to the fund, with £7.4m in qualifying contributions this year. Contributions have been</p>



	declining, likely due to a reduction in landfilling as the ban on biodegradable municipal waste approaches in January 2025
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Looking ahead, what do you think will be the main challenges over the next three years?

<p>Guidance on completing this section</p>	<p>Challenges might include:</p> <ul style="list-style-type: none"> • Economic and resource pressures; • Delivery of cross-cutting actions; • Preventing further loss of habitats and species; • Effective management of invasive non-native species; • Pressures for space; • Need to meet targets; • Encouraging enhanced partnership working.
<p>Text Field</p>	<p>Revenue Scotland sees opportunities in the three years, particularly with introduction of Scottish Aggregates Tax. This tax will be digital by design, meaning tax returns and communications with taxpayers will be digital in most cases, minimising impact on biodiversity. Similarly, through our compliance activity, we will enable taxpayers to pay the correct amount of tax, first time, generating revenue to further support Scotland’s biodiversity aims.</p> <p>As we prepare for the biodegradable municipal waste ban scheduled for 2025, we continue to foster close relationships with stakeholders in the Scottish landfill industry. This waste reduction initiative aligns with Scotland’s biodiversity objectives.</p>