

## Equality Impact Assessment - Results

<b>Title of Policy</b>	<a href="#">Enhanced Support Service</a>
<b>Summary of aims and desired outcomes of Policy</b>	<p>The Enhanced Support service was developed to provide tailored support to service users at the earliest opportunity if extra help is needed. This may be due to a health condition or personal circumstances.</p> <p>The policy sets out Revenue Scotland’s definition of enhanced support and the organisation’s approach to providing it. It details how Revenue Scotland will identify and support those who require additional help as well as steps to ensure that staff are suitably trained and supported throughout the process.</p>
<b>Directorate: Division: team</b>	Revenue Scotland

### Executive summary

Revenue Scotland is the tax authority with responsibility for the collection and management of Scotland's devolved taxes. Established in 2015, the organisation scaled rapidly to ensure the efficient collection of tax from our service users.

The Equality Act 2010 places a duty on Revenue Scotland to have due regard to the need to eliminate discrimination, advance equality of opportunity, and promote good relations between people who share protected characteristics and those who do not. To fulfil this duty, Revenue Scotland must assess and review how its policies and practices may affect people who are protected under the Equality Act 2010.

To ensure that Revenue Scotland continued to perform its statutory functions to a high professional standard, it was determined that a service should be introduced to support service users who require additional help when interacting with us. The EQIA undertaken considered how the Enhanced Support service may impact, either positively or negatively, people with any of the nine protected characteristics of age, disability, gender reassignment, sex, pregnancy and maternity, race, religion or belief, and sexual orientation.

External and internal user engagement was completed as part of the Enhanced Support service development and informed the EQIA. In summary, the Enhanced Support service

provides tailored assistance to those who need extra support to meet their tax obligations. The service is expected to have a positive direct impact on people with protected characteristics and indirectly with our wider external user base.

The Enhanced Support Service was launched on 3 April 2023. The Enhanced Support policy and information on how the service can be accessed can be found on the [Revenue Scotland website](#).

Revenue Scotland continues to monitor and extend its service offering, including services that supports Enhanced Support users and those with protected characteristics. In February 2024, ['Recite Me language and accessibility tool bar'](#) on the Revenue Scotland website was introduced to help users translate our web content into over 100 languages, including 65 text to speech voices.

## **Background**

Revenue Scotland is committed to equality of opportunity and recognises its responsibility as a public body to uphold the integrity and credibility of Scotland's tax system. An important element of this is ensuring those in need of enhanced support are not at a disadvantage in their dealings with Revenue Scotland.

Development of the policy included engaging with a range of internal and external stakeholders to inform and enhance the policy and service delivery offering. Feedback was also gained to inform the suite of training delivered to Revenue Scotland colleagues to support staff members to identify and communicate effectively with users about the service.

Any request for enhanced support is treated in confidence and all reasonable steps are taken to provide the support and assistance required. In summary:

- Revenue Scotland defines those requiring enhanced support as - someone who, due to their health, life experience or personal circumstances (temporary or permanent), requires enhanced support and without which, would be susceptible to detriment or disadvantage.
- Revenue Scotland recognises that support needs can be complex and the type of support needed can change because of increasing or difficult life events and some users may face multiple issues
- Revenue Scotland reviews each request for enhanced support on a case by case basis and make reasonable adjustments to assist where this is possible
- Revenue Scotland staff will receive training to proactively identify where someone may benefit from the enhanced support policy and discuss their needs and tailor the service provided by Revenue Scotland accordingly
- Consent would be sought to record information on Revenue Scotland systems
- It is recognised that Revenue Scotland is bound by legislation and may not be able to grant all requests for adjustments but will seek to make reasonable adjustments where possible.

Enhanced support can be provided if you:

- [need information in a different format](#)
- [need help filling in forms](#)
- [need more time because of your circumstances](#)
- [need information in another language](#)
- [need someone to talk on your behalf](#)
- [have difficulties submitting a tax return or paying on time](#)
- [can not speak on the phone and need to speak to us in a different way](#)

## **The Scope of the EQIA**

The scope of the EQIA was to consider the impact of delivery of the Enhanced Support service on people with protected characteristics. The main recipient of the service is expected to be taxpayers who do not have agents to represent them. We also welcome requests for reasonable adjustments from anyone who asks for assistance. This includes agents acting on behalf of taxpayers. Where appropriate, sometimes a wider application of this policy could also include stakeholders interacting with Revenue Scotland, suppliers of products and services and colleagues in other government departments.

The service will form part of the mandatory training undertaken by customer facing staff in Revenue Scotland. For this reason, the service, and any impacts on equality, whether positive or negative, affects a wide range of service users and staff members.

## **Key Findings**

Following the analysis of the evidence of the potential impacts of Enhanced Support service on each of the protected characteristics, Revenue Scotland expects the Enhanced Support service introduction to only have a positive impact on equality groups. Revenue Scotland has no information to suggest that the proposed scope, structure and delivery of service will have any negative impacts on the protected characteristics: age, disability, gender reassignment, gender including pregnancy and maternity, race, religion or belief, and sexual orientation.

Revenue Scotland anticipates the service will significantly support those with protected characteristics and have wider application. This includes but not limited to the following people:

- communication difficulties (this can include English not being your first language)
- regular/sustained periods in hospital
- reduced mobility or physical difficulties (short or long term)
- mental health conditions like depression, stress, or anxiety (short or long term)
- sensory difficulties e.g. visual, speech and hearing impairments
- dyslexia, autism, and cognitive difficulties
- financial difficulties (including with us)
- an adverse life event such as bereavement, redundancy, or caring responsibilities
- digital exclusion (lack of access to technology and/or understand how to use technology)

- memory concerns
- domestic abuse including economic abuse - (economic abuse involves the control of money, finances, and the things that money can buy - this can include exerting control over income, spending, bank accounts, bills and borrowing)

### **Recommendations and Conclusion**

The EQIA process identified opportunities to promote equality. The EQIA process and external engagement enhanced the Policy and service offering. Training materials were also revised.

Revenue Scotland continues to operate the Enhanced Service and the service is regularly reviewed. Additions or modifications to the service are monitored to help those with protected characteristics of our staff or service users.

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Revenue Scotland

27 March 2024