

Equality Impact Assessment - Results

Title of Policy	New Scottish Electronic Tax System 2 (SETS2) delivered by the LEAP programme
Summary of aims and desired outcomes of Policy	Renewal of the tax collection system (SETS) to ensure that the administration of devolved taxes in Scotland is efficient, secure and supports the needs of stakeholders. The new system will have the flexibility to meet the needs of devolved taxes in the future.
Directorate: Division: team	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 services, policies and practices may affect people who are protected under the Equality Act 2010.

Revenue Scotland undertook to utilise available technology to improve the functionality of its Scottish Electronic Tax System (SETS) by introducing a replacement system SETS2. The Equality Impact Assessment (EQIA) assessed how the introduction of SETS2 might impact, either positively or negatively, on people with any of the nine protected characteristics of age, disability, gender reassignment, marriage and civil partnership, sex, pregnancy and maternity, race, religion or belief, and sexual orientation.

The result of the EQIA process showed that there is no evidence to suggest that the implementation of SETS2 will have any significant impact on people with protected characteristics. SETS2 was implemented with ongoing monitoring for any equalities impacts.

Background

The existing Scottish Electronic Tax System (SETS) had been used since 2015 for the collection and administration of the current devolved taxes: Land and Building Transactions Tax (LBTT) and Scottish Landfill Tax (SLfT). The LEAP programme was a Revenue Scotland project to refresh the technology landscape, primarily with the renewal of SETS. The new system was developed to collect LBTT and SLfT and also allow the collection of any future devolved taxes.

The scope of the programme included: the replacement of the current IT tax collection system and refreshing the operational process; the development and delivery of learning and development to ensure smooth transition for staff to the new system; and the transfer of data from the existing system.

The Scope of the EQIA

The EQIA process took place over 2018 – 19. It involved the consideration of any potential impact the introduction of the new tax system might have on people with protected characteristics. The LEAP programme team engaged with various user groups throughout the project. In addition to Revenue Scotland staff, user groups comprised professional membership groups such as solicitors, accountants, paralegals, and landfill operators. Revenue Scotland interacted with these user groups through regular tax forums and bilateral meetings. The Advice and Review Group provided feedback on the proposals for implementation addressing equalities and accessibility issues.

In addition, a framing workshop was undertaken involving analysts and representatives from across the organisation working through each of the protected characteristics to considering any potential impacts the new system could have. The EQIA was informed by consideration of user feedback received, the results of the framing exercise and any relevant existing data available.

Key Findings

The framing exercise identified potential impacts of using the new system for age, disability and race equality groups, however Revenue Scotland offers services and guidance to mitigate any negative impacts - for example paper tax returns will be available to those unable to use the internet. SETS2 will meet the Web Content Accessibility level AA standard for accessibility and support those who may need to use screen reader technology.

From the data and evidence gathered, Revenue Scotland had no information to suggest that the proposed implementation of SETS2 would have any significant impact on any of the protected characteristics.

Recommendations and Conclusion

Careful consideration was been given to any potential impact on different equality groups arising from the proposed implementation of SETS2. There was no evidence to suggest that the implementation of SETS2 would have any significant impact on people with protected characteristics or that the introduction of SETS would discriminate against any of the protected groups. Revenue Scotland will continue to use user feedback to inform its approach, including through the testing of guidance and IT.

The EQIA process did not alter the proposals for the programme, but it did identify opportunities for improving accessibility, for example through the use of BSL communication services as well as identifying evidence gaps and potential data needs going forward to allow for implementation to be monitored across all equality groups.

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