

Equality Impact Assessment - Results

Title of Policy	Scottish Tax Education Programme (STEP Programme)
Summary of aims and desired outcomes of Policy	The aim of the programme was to design, deliver and evaluate a bespoke, sustainable tax education programme that provides staff with the skills and knowledge required to enable them to perform the statutory functions of Revenue Scotland to high professional standards
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 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 improvements could be made to the staff training programme. The Equality Impact Assessment (EQIA) undertaken considered how the new training programme may 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.

Through undertaking this EQIA, some areas were identified where there are potential positive impacts on people with protected characteristics. There was no evidence that introduction of the programme would have any negative impacts. As a result the programme was introduced. Monitoring against equalities impacts continues as content to the programme is added or modified.

In summary, the development, introduction and delivery of the new training programme is expected to have a positive direct impact on people with protected characteristics and indirectly with our wider external user base.

Background

The new training programme was known as The Scottish Tax Education Programme (STEP). The STEP programme was initially designed following an observed lack of formal and targeted technical tax and non-tax training. The programme will be highly participative, practical and modular and designed at two competence levels: Foundation and Specialist. Foundation modules will be for all staff (tax and non-tax) to enhance their knowledge and understanding of how Revenue Scotland fulfils its general and statutory functions to collect and manage the devolved taxes, including compliance work. Specialist modules will target specific specialist staff to build the capabilities and competencies required for their current jobs and support their development at different stages in their career.

The Scope of the EQIA

The scope of the EQIA is to consider the impact of delivery of the STEP programme on people with protected characteristics. The STEP programme will form part of the mandatory training undertaken by all staff in Revenue Scotland. For this reason the programme and any impacts on equality, whether positive or negative, affects all members of staff. In addition our external partners and service users may also be positively impacted by increased levels of knowledge and awareness of our staff.

Throughout the planning and development of the STEP programme, Revenue Scotland engaged with an external learning provider, in-house learning specialists and staff from a variety of internal departments. Scoping sessions were conducted to determine potential impacts on equalities and those with the nine protected characteristics. The programme team worked closely with user groups identified at the start of the project through regular meetings and consultations. The EQIA was informed by consideration of these consultations and user feedback received and any relevant data available. Monitoring of any impacts on equality will continue as content to the STEP programme is added or modified.

Key Findings

Following the analysis of the evidence of the potential impacts of STEP on each of the protected characteristics, Revenue Scotland did not expect that the delivery of STEP will have any negative impact on equality groups. Revenue Scotland has no information to suggest that the proposed scope, structure and delivery of STEP will have any significant impact on the protected characteristics: age, disability, gender reassignment, marriage and civil partnership, gender, pregnancy and maternity, race, religion or belief, and sexual orientation.

Indeed, proposed mixed training groups and an increased awareness and sensitivity regarding protected characteristics as a result of the EQIA, is highly likely to impact staff and service users positively.

Recommendations and Conclusion

The EQIA process which took place in 2019 did not alter the proposals for the programme but identified opportunities to promote equality, for example through the use of accessible fonts and text on training materials and by varying the sex/sexual orientation of examples used as part of training.

Revenue Scotland continues to operate the STEP programme, ensuring that any additions or modifications do not negatively impact or impinge upon any of the protected characteristics of our staff or service users.

Mairi Gibson

Senior Leadership Team

Revenue Scotland

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