

Revenue Scotland
Public Sector Reform (Scotland) Act 2010
Disclosures 2023-24 and 2022-23

Introduction

1. Part 3 of the Public Services Reform (Scotland) Act 2010 requires listed public bodies to publish information as soon as is reasonably practicable after the end of each financial year. This is intended to promote greater openness and transparency and should include a statement of any expenditure incurred during that financial year on or in connection with the following matters:
 - a) public relations
 - b) overseas travel
 - c) hospitality and entertainment
 - d) external consultancy
2. In addition, Section 31(1) of the Act requires public bodies to publish a statement as soon as is reasonably practicable after the end of each financial year specifying the following:
 - The amount, date, payee and subject-matter of any payment made during that financial year which has a value in excess of £25,000 (inclusive of VAT).
 - The number of individuals (if any) who received remuneration during that financial year in excess of £150,000 in relation to service as a member or employee of a public body (including office-holders and company directors and secretaries).
 - The steps it has taken during that financial year to promote and increase sustainable growth through the exercise of its functions.
 - The steps it has taken during that financial year to improve efficiency, economy and effectiveness in the exercise of its functions - as part of the drive to improve the effective and efficient delivery of public services and to achieve maximum economy.
3. Information relating to Revenue Scotland is shown below for financial years ended 31 March 2024 and 2023.

Statement of Expenditure under the Act

Statutory Heading	2023-24	2022-23
Public relations (Note 1)	£201,039	£124,397
Overseas travel (Note 2)	-	-
Hospitality & entertainment (Note 3)	£1,974	-
External consultancy (Note 4)	£5,000	£25,000

Note 1: The total represents expenditure on staffing costs, marketing, digital including website, corporate communications, market research, sponsorship, branding, design, promotion, provision to support the admin of collection of Scotland's devolved taxes.

Note 2: The total represents expenditure incurred by staff on overseas travel. There has been no such expenditure incurred.

Note 3: The total represents expenditure on hospitality and entertainment incurred by Revenue Scotland, in accordance with internal procedures.

Note 4: The total represents expenditure on consultancy incurred by Revenue Scotland, as recorded in the accounting system and authorised in accordance with internal procedures.

4. Payments in excess of £25,000.

Revenue Scotland publishes this information on an annual basis annually. Report is attached in Annex A.

5. Remuneration in excess of £150,000

Reference is made to this within Revenue Scotland Annual Report and Accounts 2023-24.

6. Statement of the steps taken to promote and increase sustainable growth through the exercise of its functions in the period.

- a) The Revenue Scotland Corporate Plan sets out our strategic outcomes for the period 2024-27, and we utilise Key Performance Indicators to track and report progress during the year. The Plan contains a specific strategic outcome "Working with Others" and this serves to support and document our contribution to the Public Service Reform agenda. A crucial element of that involves us continuing to work proactively, sharing knowledge and expertise with our stakeholders, partner organisations and Scottish Government colleagues.
- b) The period of this Corporate Plan, will see the introduction of the new Scottish Aggregates Tax, and Scottish Buildings Safety Levy. We are working to deliver these taxes, using a 'digital-first' approach, leveraging our existing Scottish Electronic Tax System technology to ensure the effective collection at an efficient cost.
- c) We continue to work closely with other UK tax authorities, sharing information, intelligence and knowledge with HMRC and the Welsh Revenue Authority (WRA), via legislative gateways and formal Information Sharing Agreements. We engage on a regular basis with the Chartered Institute of Taxation (CIOT), the Institute of Chartered Accountants of Scotland (ICAS), the Association of Tax Technicians (ATT), the Law Society of Scotland (LSS), and the Convention of Scottish Local Authorities (COSLA).
- d) We have enhanced how we use our technology to best effect, including significant upgrades to accessibility and assistive technologies on our website, introducing 'Recite Me', a suite of accessibility tools designed to make our website more inclusive, allowing users to customise their

browsing experience using text-to-speech, translation, and adjustable display settings to better meet their needs

- e) We contribute nationally to meeting environmental objectives through the collection and management of Scottish Landfill Tax, working closely with SEPA and other partners to ensure compliance, reduce hazardous waste, the level of waste going to landfill and maximise recycling.

7. Statement of the steps taken to improve efficiency, effectiveness and economy in the exercise of its functions in the period.

- a) We currently collect two devolved taxes, Land and Buildings Transaction Tax and Scottish Landfill Tax, generating almost £1 billion in tax revenue annually. We have consistently achieved a cost of collection percentage of less than 1% for the past three years.
- b) Our 'Digital first' approach facilitates a cost-effective and streamlined service delivery, incorporating a suite of shared services with core Scottish Government, such as procurement, estates, HR and finance systems. We work closely with SEPA to assist with delivery of Scottish Landfill Tax, while our statisticians and legal team are sourced from the Scottish Government.
- c) Through ongoing workforce planning reviews, we continue to ensure our human resources are optimised to achieved our strategic outcomes and operational objectives effectively and efficiently. Our hybrid working model seeks to manage business travel efficiently, minimise waste, reduce paper use, and cut down office energy consumption. We have worked closely with core Scottish Government on the Corporate Transformation Programme, which has efficiency at its heart and seeks to improve and link HR and Finance systems to achieve more streamlined processes, improve data accuracy and visibility, and achieve greater overall efficiency.

Annex A : Payments in excess of £25,000: 2023-24

Payee	Amount Paid	Date Paid	Subject matter
NEC Software Solutions UK Limited	25,851.90	17-MAY-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	25-MAY-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	41,286.00	07-JUN-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	28,859.28	09-JUN-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	29-JUN-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	27,513.00	11-JUL-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	29,782.50	11-JUL-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	04-AUG-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	53,073.00	15-AUG-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	25-AUG-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	34,500.00	20-SEP-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	31,364.40	27-SEP-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	06-OCT-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	38,547.60	06-OCT-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	27-OCT-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	46,425.00	07-NOV-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	06-DEC-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	45,777.60	12-DEC-2023	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	08-JAN-2024	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	65,364.18	09-JAN-2024	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	01-Feb-24	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	29,460.00	01-MAR-2024	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	49,050.00	01-MAR-2024	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	04-MAR-2024	Payment under managed service contract for IT Provision
NEC Software Solutions UK Limited	25,851.90	27-MAR-2024	Payment under managed service contract for IT Provision
SEPA	111,278.00	26-APR-2023	Payment under arrangement of devolved taxes
SEPA	98,316.00	17-AUG-2023	Payment under arrangement of devolved taxes
SEPA	89,406.00	07-NOV-2023	Payment under arrangement of devolved taxes
SEPA	90,222.00	24-JAN-2024	Payment under arrangement of devolved taxes