

Revenue Scotland Framework Document

An agreement between the Scottish
Ministers and Revenue Scotland

March 2025

REVENUE SCOTLAND FRAMEWORK DOCUMENT

Contents

Introduction.....	3
Purpose of RS	3
Governance and Accountability	4
The RS Board	4
The Chief Executive.....	6
The Accountable Officer	7
Director General Scottish Exchequer	8
Shared Principles	9
Staff management responsibilities	10
Broad responsibilities for RS staff	10
Pay and conditions of service	10
Pensions, redundancy and compensation	11
Planning and Reporting.....	11
Charter of Standards and Values.....	11
Corporate Plan	11
Budget management and delegated authority	12
Payments into the Scottish Consolidated Fund	13
Governance and Risk.....	13
Risk management	13
Internal Control.....	14
Remuneration.....	14
Banking and cash management	15
Information, Data Sharing and Protected Taxpayer Information	15
Shared Services and Contracts	16
Parliamentary Questions.....	16
Correspondence from Members of the Scottish Parliament	17

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Introduction

1. This framework document is agreed between Revenue Scotland (RS) and the Scottish Ministers. It recognises the independence of RS and sets out how the organisation will work with the Scottish Government (SG) and the key roles and responsibilities of:
 - a. the Board;
 - b. the Chief Executive and Accountable Officer of RS;
 - c. the Scottish Ministers; and
 - d. the Director General Scottish Exchequer within the SG, whose remit includes liaison with RS.
2. While this document does not confer any legal powers or responsibilities, it is a formal agreement between the Scottish Ministers and RS, and as a live document it should be reviewed by SG and RS at least every three years. Any changes will be agreed between the Board and the Scottish Ministers.
3. Any question regarding the interpretation of the document will be resolved through discussion between the SG and RS. Legislative provisions take precedence over any part of the document.
4. RS is not permitted to establish any subsidiaries or enter into joint ventures without express approval from Scottish Ministers.
5. A copy of this document will be published on the [RS website](#).

Purpose of RS

6. RS was established under [section 2\(1\) of the Revenue Scotland and Tax Powers Act 2014](#) (“the RSTPA”). It is a body corporate and an officeholder in the Scottish Administration (which is accepted as representing the Crown in Scotland), but is not part of the SG, ensuring its operational autonomy and independence. In Gaelic, RS is known as Teachd-a-steach Alba. As a Scottish public body, RS is a Non-Ministerial Office.
7. RS is directly accountable to the Scottish Parliament for the performance of its statutory functions. The principal routes of accountability to the Parliament are through the RS Chair and through the Chief Executive as Accountable Officer.
8. The RSTPA established RS as the independent tax authority responsible for the collection and management of the devolved taxes in Scotland. “Devolved taxes” are defined by the Scotland Act 1998 (as amended).
9. RS’s general functions are the collection and management of the devolved taxes as provided for by [section 3\(1\) of the RSTPA](#).
10. Section 3(2) of the RSTPA sets out RS’ particular functions:
 - a. Providing information, advice and assistance to the Scottish Ministers on matters concerning tax;

- b. Providing information and assistance to taxpayers, their agents and other persons relating to the devolved taxes;
- c. Efficiently resolving disputes relating to the devolved taxes (including by mediation); and
- d. Protecting the revenue against tax fraud (that is to say, tax evasion) and tax avoidance.

11. RS has powers to delegate functions as provided for by [section 4 of the RSTPA](#). In delegating a function, RS remains responsible for that function and its ability to exercise the function is not affected.

Governance and Accountability

12. This section summarises the specific roles, responsibilities, requirements and accountabilities of the key post holders involved in the governance of RS and in managing its relationship with SG.

The RS Board

13. As set out in [Schedule 1 \(paragraph 1\(1\)\) of the RSTPA](#), the Board of RS consists of between five and nine individuals appointed by Scottish Ministers in line with the [Code of Practice for Ministerial Public Appointments in Scotland](#). The members of the Board of RS, including the Chair, are non-executives who form the corporate body, which is known colloquially as the Board. The Chair and Board Members are accountable to the Scottish Parliament and may be required to give evidence to Parliamentary Committees.

14. Board Appointments will normally be made for a three-year term, with a reappointment for a further three-year period. Thus the total length of any Board member's term will normally not exceed six years, though an extension to a maximum of eight years can be made in exceptional circumstances. Members of the Board of RS are accountable to the Ethical Standards Commissioner in Scotland in respect of their conduct and to the RS Chair for performance of their functions.

15. In line with paragraph 4 of Schedule 1 to the RSTPA, RS will, with the approval of Ministers, determine the remuneration of members of the Board and Board committees and arrange for the reimbursement of expenses incurred by them on RS business.

16. The Board has overall responsibility for setting the strategic direction of RS and ensuring it meets its statutory objectives and functions, as set out at paragraphs 6 to 11 above. In fulfilling this responsibility, individual Board Members, under the leadership of the RS chair, will:

- a. have collective responsibility for the actions and decisions of RS and be accountable to the Scottish Parliament;
- b. set strategic plans to deliver the functions of RS, focusing on how the work of RS can most effectively contribute to achievement of the outcomes in the [National Performance Framework](#), in collaboration with

the SG and other public bodies to the extent that this is possible without compromising its independence;

- c. protect and enhance public confidence in RS and in the services it provides to key stakeholders, taxpayers and their agents;
- d. regularly support and scrutinise current and projected operational performance against the aims, objectives and targets set out in plans and take decisions on remedial action where required;
- e. ensure that:
 - i. effective governance is established and maintained;
 - ii. decision-taking is open and transparent and,
 - iii. with support from the Accountable Officer and the Audit and Risk Committee, key risks are identified and managed;
- f. approve the annual report and accounts, for both the RS Resource Accounts and the Devolved Tax Accounts, for signature by the Accountable Officer and ensure these are laid before the Scottish Parliament;
- g. promote the efficient, economic and effective use of resources consistent with the principles of [Best Value](#), regularly scrutinise financial performance and scrutinise compliance with the Scottish Public Finance Manual, including through collaboration and use of shared services where this is appropriate;
- h. set the direction for effective health and safety management, promote the wellbeing, learning and development of staff, provide support and challenge to the Chief Executive on staffing matters and ensure that RS meets the staff management responsibilities described in the section below; and
- i. maintain the independence of RS from SG in the performance of its functions.

17. The Chair will:

- a. lead the Board, ensuring that all Board members have suitable induction to understand the role and their responsibilities, that the skills and experience of all Board Members are used effectively and ensure that the Board reviews its effectiveness annually;
- b. ensure that the performance of each Board member is reviewed at least once per year and that the Board and/or individual Board members undertake development activity when required to ensure the effectiveness of the Board;
- c. ensure that a Code of Conduct (aligned to the Model Code of Conduct for Board Members) is in place, that corporate actions are taken to implement it as required and that Members understand their responsibilities, using the guidance provided by the Standards Commission;

- d. agree annual objectives for the Chief Executive and ensure that the specific duties of the Chief Executive are set out in a job description and use these to conduct an annual appraisal of the Chief Executive's performance in accordance with the senior civil service appraisal process;
- e. work with the DG Scottish Exchequer or their delegate(s) and the Public Appointments Team in SG on succession planning for the Board, taking action as necessary to fill vacancies as they arise, skills requirements and promoting diversity by encouraging applications from less represented groups, including younger people, people from minority ethnic backgrounds and people with disabilities.

18. Specific guidance on how the Chair and Board Members should discharge their duties will be provided in their appointment letters and in [On Board – A Guide for Members of Statutory Boards](#). Guidance on governance good practice is available in the Scottish Public Finance Manual. A list of key aspects of governance to consider is included in the section on Governance and Risk below.

The Chief Executive

19. The Chief Executive is a senior civil servant employed and appointed by the Board with the approval of the Scottish Ministers, in line with the Civil Service Commission's Recruitment Principles as they apply to Senior Civil Servants in Scotland, and is the principal adviser to the Board on the discharge of its functions.

20. The Chief Executive is responsible for the day-to-day running of the organisation, its operational performance and to provide leadership to staff working for RS to ensure that its aims and objectives are met, its functions are delivered, and its targets are met through effective and properly controlled executive action.

21. In exercising responsibility for the day-to-day operation of the functions of RS, the Chief Executive acts under delegation from the Board of RS, as set out in RS' Scheme of Internal Delegation and in accordance with this Framework Document.

22. The specific duties of the Chief Executive will be set out in a job description, and annual objectives will be agreed with the Chair and used in appraisal of the Chief Executive's performance. The Chief Executive's annual performance report is to be written by the Chair of RS and countersigned by the DG Scottish Exchequer. In addition to any other specific duties, the Chief Executive will:

- a. advise the Board on the discharge of its responsibilities as a tax authority, employer and public body – as set out in this Framework Document, the RSTPA, relevant legislation and in any other relevant instructions and guidance issued by or on behalf of the Scottish Ministers;
- b. implement or oversee implementation of the decisions of the Board;
- c. lead the development of organisational strategy with the Board including the preparation of the Corporate Plan, liaising with the DG Scottish Exchequer on the timetable and any points which SG may suggest for inclusion, and work with the Board to ensure that organisational capability

and associated business plans are put in place to meet the Corporate Plan aims, objectives and performance measures;

- d. manage the staff of RS, ensuring their health, safety and wellbeing and learning and development are prioritised, and ensuring that the staff management responsibilities set out in the section below (paragraph 40) are addressed;
- e. manage the budget for RS in line with SG Finance guidance, policies and procedures, including the Scottish Public Finance Manual, and advise the Board on financial implications of all Board decisions, ensuring that appropriate financial appraisal and evaluation techniques are followed (see the [Appraisal and Evaluation](#) section of the Scottish Public Finance Manual - SPFM);
- f. ensure that the publication of all official statistics is based on accurate, timely data and produced in line with the principles set out in the Code of Practice for Statistics;
- g. oversee the day-to-day relationship with SG officials, including the DG Scottish Exchequer and other key stakeholders, including staff of other public bodies;
- h. promote the efficient, economic and effective use of resources consistent with the principles of Best Value.

23. In advising the Board, the Chief Executive will ensure that the key governance issues highlighted in the section on Governance and Risk below are addressed.

The Accountable Officer

24. The Principal Accountable Officer for the Scottish Administration will designate a senior official in RS as the Accountable Officer, currently the Chief Executive.

25. The Accountable Officer is personally responsible for the propriety and regularity of the public finances of RS and ensuring that its resources are used economically, efficiently and effectively, as required by section 15 of the Public Finance and Accountability (Scotland) Act 2000 and may be called to give evidence to the Public Audit Committee of the Scottish Parliament. The responsibilities of the Accountable Officer are set out in full in the [Memorandum to Accountable Officers for Parts of the Scottish Administration](#) in the Scottish Public Finance Manual.

26. The Accountable Officer may consult the DG Scottish Exchequer and/or the SG Principal Accountable Officer on any aspect of accountable officer duties.

27. Where the duties of the Accountable Officer and the Chief Executive are not combined in one person, the Accountable Officer will work closely with the Chief Executive on governance, and in particular to ensure that the key governance issues highlighted in the section on Governance and Risk below are addressed.

The Scottish Ministers

28. The Scottish Ministers appoint the Chair and Board Members, in line with [paragraph 1 of schedule 1 to the RSTPA](#), but they do not oversee the performance

of RS, which will be scrutinised by the Scottish Parliament. The Scottish Ministers will work with the Board in line with the Shared Principles set out below.

29. The Scottish Ministers will:

- a. determine the proposed budget, ensuring in liaison with RS that this it is sufficient for it to carry out its statutory functions, and secure the necessary Parliamentary approval;
- b. set tax rates, bands and thresholds relating to the devolved taxes, subject to the approval of the Scottish Parliament;
- c. have a specific statutory role in approving RS' Corporate Plan in accordance with [section 11 of the RSTPA](#), having been consulted in advance on a draft provided by the RS Board and having agreed with the Board any modifications to the draft. RS will publish the plan and lay a copy of the plan before the Scottish Parliament. During the planning period to which a corporate plan relates, RS may review the plan and submit a revised corporate plan to Ministers for approval;
- d. where required approve terms for staff, consent to disposal of land or guarantees and consent to the location of RS's premises.

30. In line with [section 7 of the RSTPA](#), Scottish Ministers must not direct or otherwise seek to control RS in the exercise of its functions.

31. In line with [section 8 of the RSTPA](#), the Scottish Ministers may give guidance to RS about the exercise of its functions and RS must have regard to that guidance. The guidance must be published and laid before the Scottish Parliament, unless Ministers consider that to do so would prejudice the effective exercise by RS of its functions.

Director General Scottish Exchequer

32. The SG's DG Scottish Exchequer is responsible for facilitating effective working relationships between RS and the Scottish Ministers.

33. The DG Scottish Exchequer will promote organisational alignment between RS and Scottish Ministers as appropriate by ensuring that:

- a. the Chief Executive or, where appropriate, the Chair and Board of RS, are aware of strategic developments and corporate decisions which may affect RS' functions or operations, and that RS's position is taken into account in SG policy decisions and it has due regard for advice provided by RS;
- b. an appropriate Framework Document (i.e. this document) is in place, and is reviewed as appropriate and maintained.

34. The DG Scottish Exchequer:

- a. may consult with the RS Accountable Officer on any aspect of that person's duties in terms of the SPFM;

- b. will provide guidance on any matter where the RS Accountable Officer seeks advice in relation to a written authority from Scottish Ministers in terms of section 8 of the SPFM; and
 - c. will provide advice to the RS Accountable Officer on any matter which would require a direction from the Board of RS.
35. Other responsibilities of the DG Scottish Exchequer include:
- a. supporting regular and effective engagement between RS and the relevant Scottish Ministers and supporting the Scottish Ministers in the discharge of their duties in respect of RS;
 - b. ensuring, where necessary, that appropriate core SG corporate services are available to support and facilitate the work of RS, where these are provided;
 - c. conducting the annual appraisal of the RS Chair on behalf of Scottish Ministers; and
 - d. providing the line management role of countersigning officer of the Chief Executive, in their capacity as a Senior Civil Servant.
36. The DG Scottish Exchequer will meet with the Chair of RS at least twice annually to discuss SG policy and strategic issues as they relate to RS and to discuss any governance issues including the appointment and appraisal of Board members of RS and of the Chief Executive.
37. Specific matters may be delegated as appropriate by the DG Scottish Exchequer to members of their staff and the DG Scottish Exchequer will advise the Chair and/or Chief Executive of appropriate points of contact.

Shared Principles

38. SG and RS are committed to working together to develop and maintain an effective and efficient tax system for Scotland in line with the [Scottish approach on taxation](#) and the principles outlined within [Working Together on Tax](#). This collaborative approach on the development of tax policy and legislation ensures that tax policy is evidence-based, that changes can be delivered on a practical level and that legislation is informed by RS's operational and technical expertise.
39. In pursuit of these principles RS and the Scottish Ministers confirm that they will adhere to the following shared principles:
- a. RS and the Scottish Ministers are committed to good and effective communications with each other, especially where the work of one bears on the responsibilities of the other. In particular, the Scottish Ministers will keep RS informed of any policy changes or issues that may be relevant to its operations.
 - b. RS will not act in such a way as might compromise, or be seen to compromise, its own independence.
 - c. Scottish Ministers will not act in such a way as might compromise, or be seen to compromise, the independence of RS.

- d. RS will remain politically neutral.
- e. RS is bound by the confidentiality requirements set out in the Code of Conduct for Members of RS and the RSTPA.
- f. RS and the Scottish Ministers will both work in ways which support the best principles of corporate governance and financial accountability as set out in the Scottish Public Finance Manual.
- g. RS and SG will inform each other in advance of any significant announcements or publications which may have implications for the other party.
- h. The SG and RS will establish and maintain effective working relations through regular contact with each other, including regular meetings with Ministers, DG Scottish Exchequer and SG officials.

Staff management responsibilities

Broad responsibilities for RS staff

40. The Chief Executive, supported by the Board, has responsibility for ensuring RS has the capability it needs to deliver its statutory functions and corporate plan objectives. This includes the recruitment, development, retention and motivation of its staff. The broad responsibilities toward staff are to ensure that:

- a. RS complies with SG Main HR policies, practices and systems;
- b. RS's HR policies, practices and systems comply with employment and equalities legislation, and standards expected of public sector employers;
- c. the level and structure of staffing, including grading and staff numbers, are appropriate to its functions and the requirements of economy, efficiency and effectiveness (subject to the SG [Pay Policy for Staff Pay Remits](#));
- d. the performance of staff at all levels is regularly appraised and performance management systems are reviewed from time to time;
- e. staff are encouraged to obtain the appropriate professional, management and other expertise necessary to achieve RS objectives;
- f. proper consultation with staff takes place on key issues affecting them, as appropriate, including working in partnership with trade unions;
- g. effective grievance and disciplinary procedures are in place; and
- h. effective whistle-blowing policy and procedures consistent with the Public Interest Disclosure Act 1998 are in place.

Pay and conditions of service

41. Staff of RS below Senior Civil Service (SCS) are on SG Main (SGM) terms and conditions of employment. The Chief Executive has delegated the responsibility to discuss or otherwise amend the terms and conditions of staff along with associated policies and process which impact on the terms and conditions of staff (including pay

and any other pay or non-pay remuneration) to SG People Directorate. The terms and conditions of SCS staff within RS are reserved to the UK Government. The Chief Executive has delegated the responsibility for the processing of staff salary payments and other HR functions to SG People Directorate.

Pensions, redundancy and compensation

42. RS staff will be eligible for a pension provided by The Civil Service Pension Scheme (CSPS) and if this is the case they will be automatically enrolled. Staff may choose to switch to the defined contribution scheme, Partnership. Employer contributions will be made to both these schemes. If staff choose to opt out and join another scheme no employer contribution will be made.

43. Any proposal by RS to pay any redundancy or compensation for loss of office, may require the prior approval of the Scottish Ministers subject to the requirements of the SPFM. Proposals on compensation payments will comply with the [Settlement Agreements, Severance, Early Retirement and Redundancy Terms](#) section of the SPFM. This includes referral to the Scottish Ministers of any proposed severance scheme (for example, a scheme for voluntary exit), business case for a settlement agreement being considered for an individual, or proposal to make any other compensation payment where limits exceed £95,000. In all instances, a body should engage with the DG Scottish Exchequer prior to proceeding with proposed severance options, and prior to making any offer either orally or in writing.

Planning and Reporting

Charter of Standards and Values

44. In accordance with section 10 of the RSTPA, RS will prepare and publish a Charter setting out the standards of behaviour and values that its Board and staff are expected to adhere to when dealing with taxpayers, their agents and other persons; and the standards of behaviour and values that it expects such persons themselves to adhere to when dealing with RS. RS will consult on the Charter and review and revise it as and when it considers appropriate. The Charter and any subsequent revisions will be laid before the Scottish Parliament.

Corporate Plan

45. Section 11 of the RSTPA requires RS to prepare a corporate plan and submit it to the Scottish Ministers for approval every three years, with approval being subject to any modifications agreed between Scottish Ministers and RS. The plan must be prepared before the beginning of each planning period and set out RS' strategic aims, objectives and targets over that period, how outcomes will be measured and the activities which RS expects to undertake during the period of the plan. When a new plan is to be prepared, the Chief Executive or their delegate will liaise with the DG Scottish Exchequer or their delegate on a timetable for preparation and any SG suggestions of points that should be taken into account. Once agreed by Scottish Ministers, the corporate plan will be laid before the Scottish Parliament and published. RS may review and submit a revised plan at any stage for approval.

46. The corporate plan will include RS':
- a. purpose and principal aims;
 - b. contribution to the national outcomes set out in the [National Performance Framework](#), including any collaboration with other public bodies;
 - c. analysis of the environment in which it operates;
 - d. key strategic objectives and associated performance targets for the period of the plan, and the strategy for achieving those objectives;
 - e. indicators against which its performance will be assessed; and
 - f. details of planned efficiencies, describing how better value for money will be achieved, including through collaboration and use of shared services;
 - g. financial and resource forecasts for the efficient and effective operation of RS in the delivery of the Corporate Plan.

Budget management and delegated authority

47. Each year, RS will be invited to identify its capital and resource needs. The DG Scottish Exchequer will confirm a budget allocation for RS taking this into account and the need to ensure that RS has sufficient budget to meet its statutory obligations (see paras 28 and 29).

48. Where agreement for the RS budget cannot be reached between the parties, there will be a right of representation. In the first instance, this will be between the Chief Executive, as Accountable Officer, and the DG Scottish Exchequer. If agreement cannot be reached at official level, there will be a right of representation between the Chair of RS and Scottish Ministers. Every effort will be made by both parties to ensure agreement. It will ultimately be for the Scottish Ministers to determine the budget allocations within the Budget Bill.

49. Subject to the limits imposed by the budget allocated to RS and other applicable guidance from the Scottish Ministers, RS has full autonomy to incur expenditure on individual items.

50. RS is responsible for managing its budget for each financial year to enable it to meet its statutory functions and for ensuring that expenditure does not exceed the approved Parliamentary budget. RS will provide details of the budget monitoring information required by SG in an appropriate format. RS will apply to the SG in time for the Strategic Budget Review (SBR) at latest for exceptional budget cover in any one financial year, if both RS and the DG Exchequer Budget are unable to cover the risk of in-year litigation costs over and above the base-funding for litigation expenses, in the defence of the Scottish tax base. In the instance that RS are aware of a risk materialising, it will inform both the DG Scottish Exchequer and SG Corporate Finance in order to support this process and inform corporate SG forecasting.

51. The statement of budgetary provision will set out the budget within the classifications of resource Departmental Expenditure Limits (RDEL), capital DEL (CDEL) and Ring-fenced (non-cash) (RfDEL) – and, where applicable, Annually Managed Expenditure (AME). These categories are explained in [Annual Budgeting Process](#) in the SPFM, and RS will not transfer budgetary provision between the categories without the prior approval of the SG Finance Directorate, which should be sought directly. Transfers within the categories are at the discretion of the Board or, subject to delegated authority, the Chief Executive or relevant senior manager, if these do not breach any other constraints, for instance the approved pay remit.

52. RS does not generate income and budgetary provision does not include projections for such income. RS is responsible for the collection and management of devolved taxes in Scotland.

Payments into the Scottish Consolidated Fund

53. In line with [section 5 of the RSTPA](#), and subject to deduction of payments in connection with repayments, interest on repayments and payments treated as repayments, RS will pay all money received in carrying out its functions into the Scottish Consolidated Fund (SCF).

54. In accordance with [section 6 of the RSTPA](#), it is open to RS to pay rewards for services relating to one of its functions - for example, a reward for information which leads to the collection of undeclared tax.

Governance and Risk

55. Guidance on governance requirements is available in several documents referred to earlier in this framework document:

- [The Scottish Public Finance Manual](#) (SPFM)
- [The Audit and Assurance Committee Handbook](#)
- [On Board – A Guide for Members of Statutory Boards](#)

If in any doubt about a governance issue, the Chair or Chief Executive may consult the DG Scottish Exchequer who may in turn put them in touch with the SG Public Bodies Unit, the SG Governance and Risk Team and/or other teams with relevant expertise.

Risk management

56. RS must develop an approach to risk management consistent with the [Risk Management](#) section of the Scottish Public Finance Manual. Where a risk or issue has wider implications for SG or other public bodies, or where SG may have a role in the management of a risk or issue, the Chief Executive or Chair should ensure that this is brought to the attention of the DG Scottish Exchequer as early as possible, they should consider alignment with the SG approach to risk management as appropriate.

57. The Board should have a clear understanding of the key risks, threats and hazards it may face, including but not limited to the personnel, accommodation and cyber domains, and take action to ensure appropriate organisational resilience, in line with the guidance in: [Having and Promoting Business Resilience](#) (part of the Preparing Scotland suite of guidance) and the [Public Sector Cyber Resilience Framework](#).

Internal Control

58. The Board should establish clear internal delegated authorities with the Chief Executive, who may in turn delegate responsibilities to other members of staff and establish a corporate framework consistent with the internal control framework in the SPFM.

59. Counter-fraud policies and practices should be adopted to safeguard against fraud, theft, bribery and corruption - see the [Fraud](#) section of the SPFM.

60. Any major investment programmes or projects undertaken should be subject to the guidance in the [Major Investment Projects](#) section of the SPFM and in line with delegated authorities. Significant ICT investment plans must be reported to the SG's Office of the Digital Assurance Office (DAO).

61. RS will at all times ensure that it maintains the confidentiality of protected taxpayer information (PTI) in line with the provisions of Part 3 of the RSTPA.

62. RS must also comply with the requirements of the Freedom of Information (Scotland) Act 2002, Data Protection Act 2018 and the General Data Protection Regulations, commonly known as GDPR, and ensure that information is provided to members of the public in a spirit of openness and transparency. RS will remain registered with the [Information Commissioners Office](#).

Remuneration

63. In line with paragraph 4 of Schedule 1 to the RSTPA, RS will, with the approval of Ministers, determine the remuneration of members of the Board and of Board committees and arrange for the reimbursement of expenses incurred by them on RS business.

64. Remuneration, allowances and any expenses paid to the Chair and Board Members must comply with the latest SG Pay Policy for Senior Appointments and any specific guidance on such matters issued by the Scottish Ministers.

65. Staff pay, pensions and any severance payments must be in line with the requirements of Public Sector Pay Policy and the responsibilities described in the section on Staff Management Responsibilities. The Chief Executive's remuneration is agreed in accordance with the performance and award arrangements for members of the relevant Senior Civil Service pay band.

66. All individuals who would qualify as employees for tax purposes should be paid through the payroll system with tax deducted at source.

Banking and cash management

67. Banking arrangements must comply with the [Banking](#) section of the SPFM.

68. Cash management arrangements need to be in place as well as overall budget management. Any cash provided to RS to support the allocated budget for the year in question will be authorised by the Scottish Parliament in the annual Budget Act. RS will normally receive monthly instalments based on updated profiles and will not seek any payment in advance of need. Budget provision not drawn down by the end of the financial year will lapse.

Information, Data Sharing and Protected Taxpayer Information

69. RS and the SG will seek to ensure the appropriate exchange of relevant information and analytical data to help fulfil their respective functions in relation to the devolved taxes and taxation. In this section “information” encompasses information held in all media, including electronic, and extends to numerical and other data.

70. In line with sections 3(2)(a) and 9 of the RSTPA, RS will provide the Scottish Ministers with information, advice or assistance relating to its functions when required to do so and in such format as Ministers may determine.

71. As far as is practical and subject to paragraphs 72 and 74 below, RS will provide the SG with relevant analytical data that it holds about the devolved taxes to assist in the development, monitoring and evaluation of government policies.

72. RS may in certain limited circumstances share PTI in confidence with SG, where this is for a specific purpose that it deems to be consistent with the relevant provisions of the RSTPA. Any such information will be communicated to specific individuals solely on a need to know basis and these individuals may be required to make a declaration of confidentiality as if they were a member of staff of RS.

73. The Scottish Ministers may provide RS with information about proposals relating to tax or other fiscal matters, such as proposed tax rates and bands, before they are announced. Any such information provided in confidence to RS will be communicated to specific individuals within RS solely on a need to know basis and these individuals will undertake to hold any such information in the strictest confidence. Such information will be clearly identified as sensitive pre-publication information relating to tax or other fiscal matters.

74. Consistent with the shared principle of good and effective communications outlined in Section 2 of this Framework Document, RS and the SG will wherever possible share with each other, in advance, any public communications that either intends to issue which have a bearing on the collection and management of the devolved taxes.

Shared Services and Contracts

75. In the interests of efficiency, effectiveness and economy, RS and the Scottish Ministers are committed to identifying opportunities for shared services. The SG currently provides RS with shared services for the following functions:

- a. Operational Human Resource Management services (including, for example: general terms and conditions of service, pay negotiations, pay awards, payroll, pensions and recruitment for senior civil service posts);
- b. Financial management systems other than those related to the collection and management of tax;
- c. Information Systems, Telephony and Information and Library Service;
- d. Estates and Facilities Management;
- e. Internal Audit; and
- f. Procurement.

76. The SG and RS have agreed individual shared service arrangements for each of the corporate functions listed, including costs, service arrangements and service standards. All shared service arrangements are bespoke to ensure that access to protected taxpayer information is restricted and regulated as required by law. RS will enter into discussions with the DG Scottish Exchequer prior to making any alternative financial or contractual arrangements for the delivery of shared corporate services.

77. The relevant SG officials will provide annual Certificates of Assurance to RS' Accountable Officer within the required timeline for RS audit and assurance processes and procedures.

78. RS will continue to make use of contracts placed by the SG - including framework agreements - for the provision of products and services, where the Board and the Accountable Officer consider this to be the option that delivers Best Value in meeting RS's business requirements and statutory responsibilities and where this is allowable in procurement law. RS may, however, enter into contracts on its own behalf if that would be more efficient, effective and economical and where capability exists to put in place contracts that comply with relevant legislation and public procurement policy.

Parliamentary Questions

79. The Scottish Ministers will not be accountable through Parliamentary Questions for the operations of RS.

80. Parliamentary Questions to the Scottish Ministers may, however, seek information about matters for which the SG has a general responsibility, which the Scottish Ministers cannot provide without assistance from RS. In particular, Parliamentary Questions may seek statistical information from the Scottish Ministers about the collection and management of the devolved taxes, and the Scottish Ministers may seek information from RS to enable them to respond to such questions.

81. Where a Parliamentary Question relates to operational matters of RS, SG Officials shall inform RS and the Ministerial reply will indicate that the Question has been passed to the Chief Executive of RS for a response.

Correspondence from Members of the Scottish Parliament

82. When Members of the Scottish Parliament (MSPs) seek information from RS on matters for which it is responsible - whether directly or in a Parliamentary Question passed to the Chief Executive by the Scottish Ministers under paragraph 80 - the Chief Executive or a senior officer acting on their behalf will reply, within 20 working days of receipt of the correspondence or, as the case may be, the forwarded Parliamentary Question.

83. In no circumstances will RS, in replying to correspondence from MSPs, provide access to constituents' protected taxpayer information unless the constituent has provided explicit written consent to provision of that access.

84. Similar arrangements will apply to the handling of questions from members of the UK Parliament.