

Annual Report and Accounts 2025-26 Summary Document



Highlights of 2025–26

As Chief Executive and Accountable Officer, I am pleased to share Revenue Scotland's Annual Report and Accounts Summary Document for 2025–26. This document provides an overview of our performance and progress over the past year, ahead of the formal laying of our full report before the Scottish Parliament in October 2026.

This year was an opportunity to reflect on the tremendous progress we have made since we were established in 2015. Over the past decade, we have become a trusted and respected tax authority, valued by our stakeholders. Marking our tenth anniversary allowed us to celebrate our achievements, reflect on our successes and challenges, and engage with stakeholders on the shape of our future ambitions and direction.

Throughout the year, we continued to effectively collect and manage £1 billion of Land and Buildings Transaction Tax and Scottish Landfill Tax revenues. I am particularly proud that we continue to meet international benchmarks for efficiency, with operating costs of less than 1% of the revenue we collect.

Alongside this, we engaged extensively with the primary aggregates industry over the year as we prepared for the introduction of Scottish Aggregates Tax, which successfully launched in April 2026. This major undertaking involved teams across Revenue Scotland and our external partners, demonstrating our growing capability to successfully design and implement new taxes while maintaining excellence in our core services. It also strengthens our readiness for future tax powers, including Air Departure Tax and Scottish Building Safety Levy.

None of this would be possible without the expertise of our staff. The engagement and commitment of our people, supported by our continued investment in their skills and development and our digital services and governance, enables us to focus on improving the services we provide for taxpayers across Scotland.

Now with 11 years of experience behind us, we approach the future with confidence and optimism. Supported by strong foundations, trusted partnerships and a clear purpose, we are well equipped to continue delivering a modern, efficient and trusted tax system.

Johanna Boyd
Chief Executive and Accountable Officer



2025–26 at a glance

99.5%
tax collection
rate



Approx. £1 billion
total tax
collected



£1.6 million
secured through
compliance
activity



Cost of service
is less than



1p in every £1
collected

We met with
267 stakeholders
during our 10th
anniversary
engagements



Every penny
stays in
Scotland,
funding
essential services



Top 10 in the
Civil Service
People Survey



77.8% user
satisfaction
with our service



Third devolved tax
successfully launched:
Scottish Aggregates Tax



Let's stay in touch!

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