

## Get in touch

For general enquiries please contact us on **03000 200 310**  
Specific tax enquiries should be sent to:  
slft@revenue.scot or lbtt@revenue.scot



[www.revenue.scot](http://www.revenue.scot)



[www.twitter.com/RevenueScotland](https://www.twitter.com/RevenueScotland)



We have a series of instructional videos  
available on our Youtube channel

# A summary of Revenue Scotland's first year in operation

# A note from the Chair



Successfully launching Scotland's first devolved tax authority is no small feat and the first year of Revenue Scotland has embedded a robust collection and management framework for Scotland's devolved taxes.

The publication of our first annual report sets out the key achievements of the first year of operation, including the collection of more than £0.5 billion in tax and over 98% of tax returns submitted online. The commitment of our staff and the

cooperation and support of our stakeholders and delivery partners has established an organisation which will serve Scottish taxpayers well in the long term. This leaflet presents some of the key highlights from Revenue Scotland's first Annual Report and explains how the organisation interacts with key partners to fulfil its remit. I am particularly proud to see such a high rate of online returns in the first year of operation as it demonstrates our user-friendly approach and commitment to the Scottish Government's Digital First strategy for the delivery of public services.

**Dr Keith Nicholson, Chair of Revenue Scotland**

## Key milestones

**2014** – Revenue Scotland and Tax Powers Act 2014 (RSTPA) receives royal assent, creating legislative framework to establish Revenue Scotland as Scotland's tax authority responsible for the collection of devolved taxes in Scotland.

**January 2015** – Revenue Scotland formally established as non-ministerial department (NMD). Revenue Scotland Board members take up posts.

**April 2015** – Revenue Scotland begins collecting Land and Building Transactions Tax (LBTT), Scotland's first national taxes for over 300 years.

**May 2015** – First transfer of tax revenue raised to the Scottish Consolidated Fund.

**July 2015** – Revenue Scotland receives first payments of Scottish Landfill Tax.

**October 2015** – Revenue Scotland issues first penalties for late returns and late payments

**December 2015** – Scottish Government Draft Budget announces introduction of Additional Dwelling Supplement from April 2016.

**February 2016** – 100,000th tax return received.

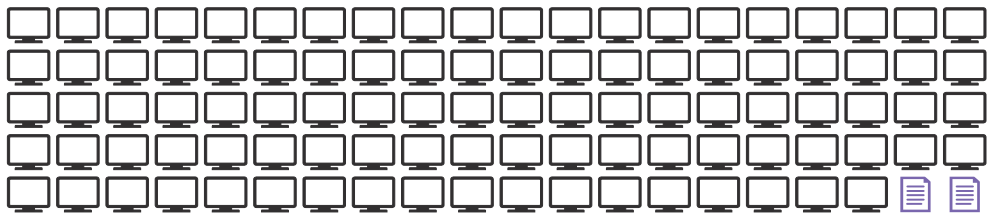
**March 2016** – Appointment of Revenue Scotland Chief Executive Elaine Lorimer.

**March 2016** – Over £0.5 billion in tax revenue raised, contributing to funding vital public services in Scotland.

2014

2015

2016



# 98.1% OF TAX RETURNS SUBMITTED ONLINE

OVER **£500,000,000** COLLECTED IN TAX



 **96%** OF WRITTEN COMMUNICATIONS RESPONDED TO WITHIN 10 WORKING DAYS

**0** SECURITY BREACHES  AVERAGE CALL WAITING TIME OF **10** SECONDS

## 98.1% of tax returns submitted online

Revenue Scotland significantly exceeded its target for 90% of tax returns to be submitted electronically, demonstrating the efficiency and convenience of its online payment system for taxpayers. The user-friendly and accessible approach meant 99% of tax returns were successfully completed without Revenue Scotland intervention.

## Delivering taxes efficiently and effectively

Revenue Scotland running costs in its first year of operation were less than 1% of the total tax collected, representing value for money for the Scottish taxpayer.

## No security breaches

Taxpayer information is extremely sensitive and that is why Revenue Scotland has secure systems and protocols in place to ensure taxpayer information remains safe at all times.

## Calls answered within 10 seconds

Revenue Scotland has embraced a digital-first approach to engage with taxpayers, agents and other stakeholders efficiently in every part of Scotland. Fast call response times are only part of the picture. The Revenue Scotland website also contains key tax information supported by webinars, online video tutorials and social media.

# Committed to delivering excellence

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SEPA is Scotland's principal environmental regulator and is responsible for protecting and improving the environment. Revenue Scotland works with SEPA to collect Scottish Landfill Tax (SLfT).

[www.sepa.org.uk](http://www.sepa.org.uk)



Registers of Scotland (RoS) is the non-ministerial government department responsible for compiling and maintaining 17 public registers relating to land, property, and other legal documents. RoS supports the compliance activity of Revenue Scotland by processing all paper-based tax returns.

[www.ros.gov.uk](http://www.ros.gov.uk)



The Scottish Government is responsible for the tax policies and development of legislation underpinning LBTT and SLfT, and for proposing tax rates for scrutiny and approval by the Scottish Parliament. It is also responsible for the forecasting of tax revenue.

[www.gov.scot](http://www.gov.scot)



The Scottish Fiscal Commission is the non-statutory body responsible for the independent scrutiny and assessment of The Scottish Government receipts for Land and Buildings Transaction Tax and Scottish Landfill Tax.

[www.fiscal.scot](http://www.fiscal.scot)

