

# Revenue Scotland

A summary of the 2016-17 operating year

# A note from the Chair

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Revenue Scotland has now successfully completed its second operational year and is firmly established as a devolved tax authority providing efficient and effective tax services for Scotland.

The publication of our 2016-17 annual reports and accounts shows how the organisation has consolidated its operational performance, improving on the already highly effective administration and collection of devolved taxes on behalf of the Scottish Parliament and Scottish people.

Significant milestones were achieved during 2016-17 including the passing of the £1bn mark for tax revenue since we were established. The last 12 months also included the successful collection of Additional Dwelling Supplement for Land and Buildings Transaction Tax (LBTT). This was the first significant change to the taxes we collect and it was introduced through a fast-tracked Scottish Parliament process.

The Scottish Parliament also passed the Air Departure Tax Bill, establishing the legislative framework for Revenue Scotland to administer and collect this third devolved tax. This increase in our tax responsibilities is a huge vote of confidence in our organisation.

I firmly believe that the achievements of the last 12 months stems from the professionalism, flexibility and resilience of our staff as well as strong partnership working. During 2016-17 the organisation further strengthened its key partnerships with the Scottish Environment Protection Agency and Registers of Scotland to underpin the administration and collection of LBTT and SLFT, and with key stakeholders across Scotland's tax and financial landscape.

A core theme which will continue to run through our work is our commitment to maintaining high standards, minimising tax avoidance and evasion, and delivering excellent public service for the people of Scotland.

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

# Who we are

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Revenue Scotland was established by the Revenue Scotland and Tax Powers Act 2014 as the independent tax authority responsible for the collection and management of devolved taxes in Scotland.

The organisation currently collects Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT). From April 2018, its remit will also include Air Departure Tax, Scotland's replacement for Air Passenger Duty.

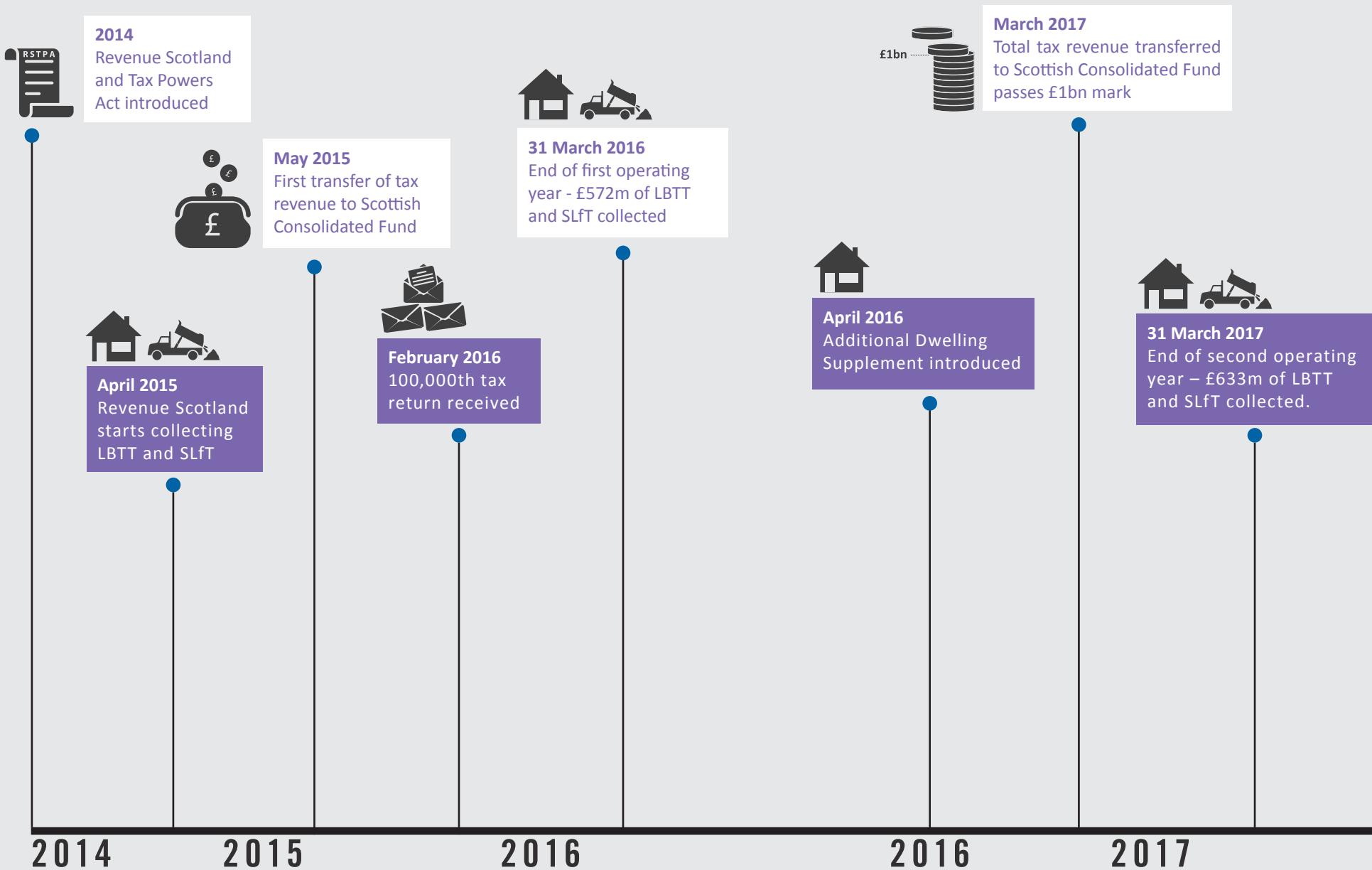
# What we do

Revenue Scotland's tax operations are underpinned by Adam Smith's governing principles of taxation, first published in *Wealth of Nations*:

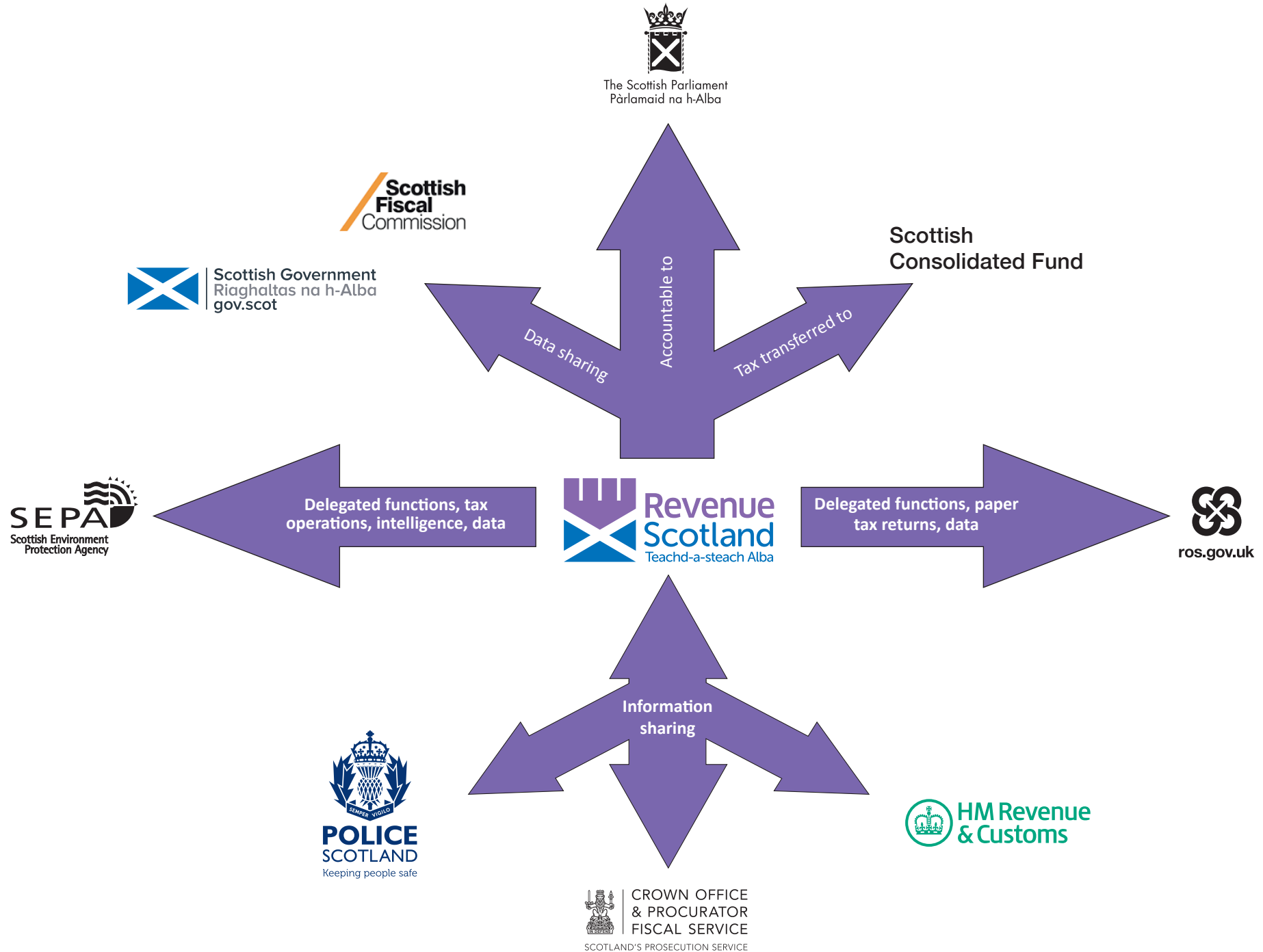
- Equity – proportionality to the ability of a taxpayer to pay;
- Certainty – making it clear for everyone what tax they are due to pay, when they pay and how they pay;
- Convenience – tax is taken at a time and in a way that is most convenient for the person being taxed;
- Efficiency – providing efficient and effective tax systems which are value for money for Scotland.

These principles also underpin Revenue Scotland's purpose – **to collect the devolved taxes which fund public services for the benefit of all Scottish citizens.**

# Key milestones



# Our Operating Environment



TOTAL TAX COLLECTED PASSES **£1BN** MARK



**98.8%** OF TAX RETURNS  
SUBMITTED ONLINE

OVER **£630million** COLLECTED  
IN TAX



£177

MILLION  
NON-  
RESIDENTIAL



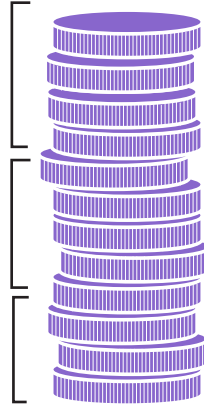
£307

MILLION  
RESIDENTIAL



£149

MILLION  
SCOTTISH  
LANDFILL TAX



RUNNING  
COSTS  
**0.7%**  
OF TAX  
COLLECTED



**97.9%**

OF WRITTEN COMMUNICATIONS  
RESPONDED TO WITHIN  
10 WORKING DAYS

**0**

SECURITY  
BREACHES



AVERAGE CALL  
WAITING  
TIME OF

**6.2** SECONDS

## **Tax collected passes £1bn mark.**

The total amount of devolved tax collected by Revenue Scotland from 1 April 2015 to 31 March 2017 was £1.14bn.

## **98.8% of tax returns submitted online**

The Scottish Electronic Tax System (SETS) developed by Revenue Scotland provides an efficient and effective online payment system for taxpayers. This user-friendly and accessible approach results in consistently high online return rates.

## **Delivering taxes efficiently and effectively**

Revenue Scotland running costs in the second year of operation were only 0.7% 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.

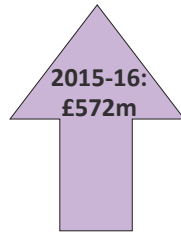
## **Calls answered within 6.2 seconds**

Revenue Scotland provides an efficient and effective service for taxpayers. Average call waiting times dropped from 10 seconds in 2015-16 to 6.2 seconds in 2016-17. The Revenue Scotland website [www.revenue.scot](http://www.revenue.scot) also contains key tax information supported by online tutorials and social media.

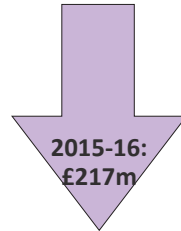
# Our Performance 2016-17



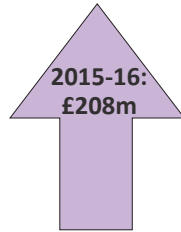
**OVER £630m  
COLLECTED  
IN TAX**



**£177m NON-RESIDENTIAL  
LBTT**



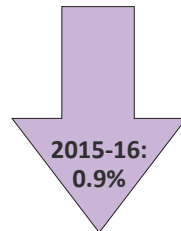
**£307m RESIDENTIAL  
LBTT**



**£149m SCOTTISH  
LANDFILL TAX**

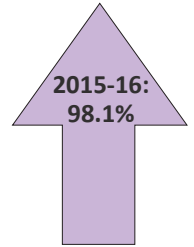


**RUNNING COSTS  
0.7%  
OF TAX COLLECTED**

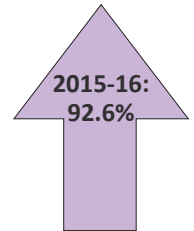


**98.8%**

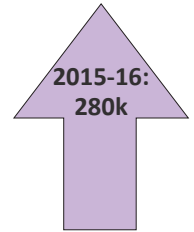
**OF TAX RETURNS  
SUBMITTED ONLINE**



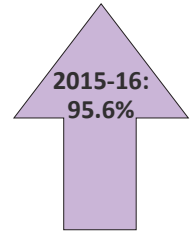
**93.1%  
TAX PAYMENTS  
PAID ON TIME**



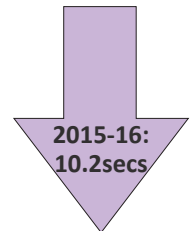
**560k  
WEBSITE VISITORS**



**97.9%  
OF WRITTEN COMMUNICATIONS  
RESPONDED TO WITHIN  
10 WORKING DAYS**



**6.2 SECONDS  
AVERAGE CALL  
WAITING  
TIME OF**





# Get in touch

For general enquiries contact us on **03000 200 310**

Specific tax enquiries contact either:

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



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