

Revenue Scotland

Highlights from the first three years of
Scotland's devolved tax authority

A note from the Chair



Revenue Scotland has completed its third operational year and successfully reached the end of its first corporate planning period as Scotland's tax authority.

The total tax revenue collected and transferred from Revenue Scotland to the Scottish Consolidated Fund since our operations began has now reached £1.8bn.

This is significant financial support for public services across Scotland and highlights the importance of devolved taxes. During 2017-18 the revenue raised from Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT) was £707m, an increase of 11.7% on the £633m raised the previous year.

The number of tax returns submitted online also increased in 2017-18 – from 98.8% in 2016-17 to 99.1%.

We continue to engage with and inform taxpayers and stakeholders through a range of activities including technical tax events, our professional operational support team and by updating and maintaining our online tax guidance.

Revenue Scotland has also focused on compliance work, increasing tax revenue in 2017-18 to £2.4m. And we continue to ensure we can provide efficient and effective services, with operational costs in 2017-18 at only 0.78% of the total tax revenue.

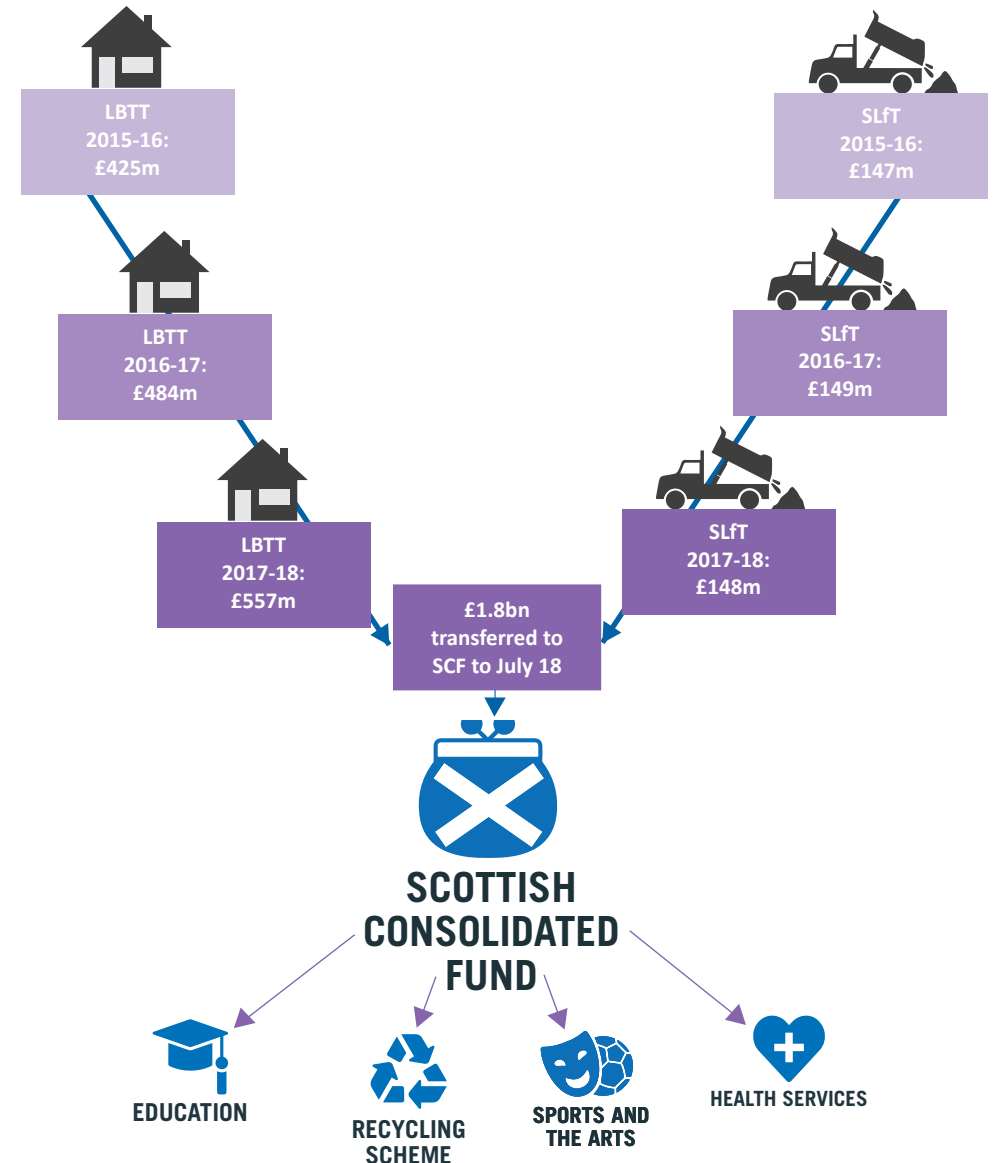
Further details about our significant range of activity is available on the Revenue Scotland website – www.revenue.scot

You can also find out more about our new 2018-21 Corporate Plan which sets our strategic direction to ensure we develop in the most effective and valuable way as Scotland's tax authority.

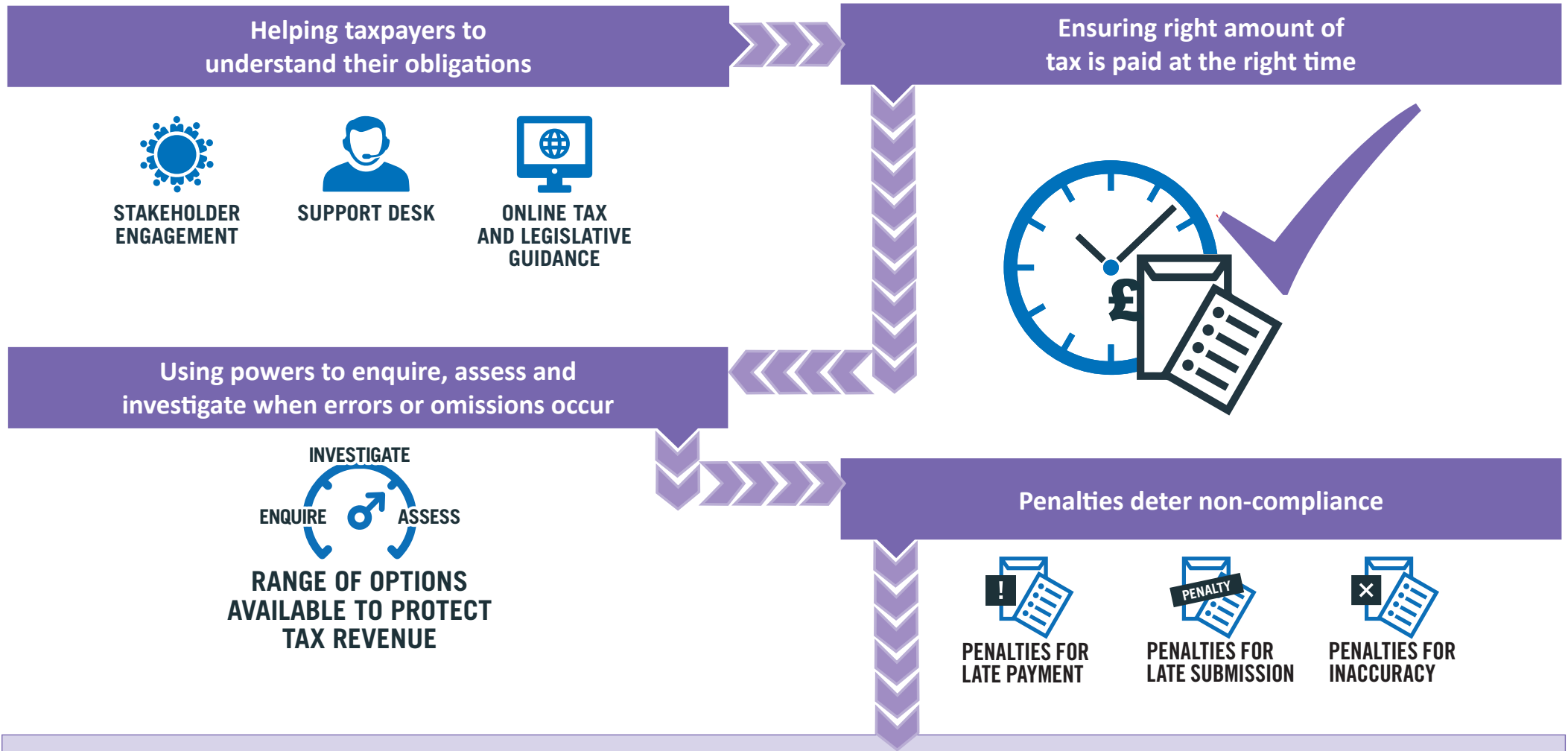
Dr Keith Nicholson, Chair of Revenue Scotland

About us

Revenue Scotland is responsible for the collection and management of fully devolved taxes in Scotland – currently Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT).



Working to inform taxpayers and protect Scotland's tax revenue

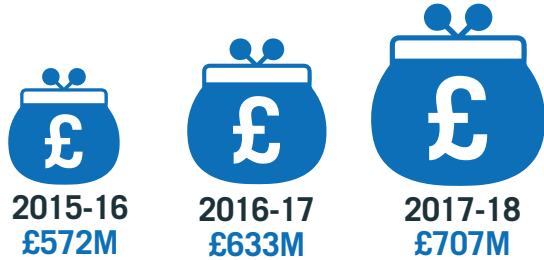


Tax revenue from Direct Compliance Yield activity increased by more than £400,000 in 2017-18 compared to previous year.

*The KPI of direct compliance yield measures revenue raised as a direct result of determinations, adjustments assessments and penalties where non-compliance has been identified.

Tax trends 2015 - 18

TOTAL TAX REVENUE



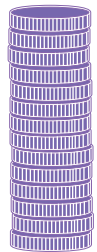
% OF TAX RETURNS SUBMITTED ONLINE



TOTAL NUMBER OF TAX RETURNS RECEIVED



RUNNING COSTS



BELOW 1%

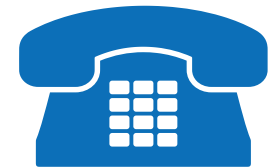
OF TAX COLLECTED
SINCE TAX OPERATIONS
BEGAN



PAYMENTS ON TIME

2015-16 – 92.6%
2016-17 – 93.1%
2017-18 – 93.6%

NUMBER OF CALLS TO SUPPORT DESK



2015-16 – 7,929
2016-17 – 7,926
2017-18 – 8,504

0 SECURITY BREACHES

NO SECURITY BREACHES
SINCE REVENUE SCOTLAND
WAS ESTABLISHED

Get in touch

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

Specific tax enquiries contact either:

slft@revenue.scot or lbtt@revenue.scot



www.revenue.scot



www.twitter.com/RevenueScotland



Find us on YouTube



Revenue Scotland – Teachd-a-steach Alba,
PO BOX 24068, Victoria Quay, Edinburgh EH6 9BR