

Official Sensitive

Meeting of the Revenue Scotland Board - 11 December 2019- Minute

Strategy Meeting of the Revenue Scotland Board MINUTE

13:00 – 15:30 on 11 December 2019, Conference Room 3E-91, Victoria Quay, Edinburgh

Present:

Dr Keith Nicholson
Lynn Bradley
Ian Tait
Jane Ryder OBE
Jean Lindsay
Martin McEwen
John Whiting CBE

In attendance:

Elaine Lorimer, Chief Executive, Revenue Scotland
Mike Paterson, Head of Tax, Revenue Scotland
Andrew Fleming, Head of Strategy and Corporate Functions, Revenue Scotland
Gary Sharp, Head of Governance, Revenue Scotland
Veronica McAleaney, Secretariat, Revenue Scotland
Jake Macdonald, Secretariat, Revenue Scotland
Neil Ferguson, Head of Strategy and Engagement

1 Professor David Heald

1.1 The Chair welcomed Prof. David Heald, via telephone, who gave a brief history of his involvement with tax in Scotland, including the Barnett Formula, the Calman and the Smith Commission.

1.2 A discussion was then held around the merits of devolving different taxes alongside the main contextual factors which might influence how they are best administered.

2. Tax Governance

2.1 Head of Strategy and Engagement presented this paper and explained the rationale behind the need for it; tax teams are taking decisions every day around tax functions and there are areas where the legislation is less clear, so it's important that we are consistent in our decision making.

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2.2 The Board endorsed the concept but requested that the Head of Tax look at the structure and operational performance of the new proposed group and how it will work in practice with decision making.

Action: Head of Tax and Head of Strategy and Engagement to bring this work back to the January Board for final sign-off. The work should be shared with Jean Lindsay beforehand for a final proof-read.

3. Business Items

Revenue Scotland Designated Officer (oral update)

3.1 Head of Tax provided an update on the DO issue. The first letters will be issued next week. [REDACTED]

Action: CEO to nominate new designated officers and deliver training.

Action: Comms Team to share 'Lines To Take' with Board Members.

Revenue Scotland Website

3.2 Head of Governance introduced this paper and highlighted the need for a business case to kick-start this project. Head of ICT explained that the website has been stabilised, follow issues earlier this year and that work will take place shortly to address some of the accessibility issues.

3.3. Sharepoint has been procured to build a fresh staff intranet. This will be constructed and populated over the next year.

Action: Head of ICT to take forward work to improved equalities issues with the website.

Action: Head of Governance and Head of ICT to bring an outline Business Case to the Board in April.

4. AOB

4.1 Jean Lindsay suggested that the Board take part in training covering their legal responsibilities around Health and Safety.

Official Sensitive

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4.2 Keith noted that this was Head of Change and Corporate Functions last Board meeting and that he has been a 'significant player' and his contribution to Revenue Scotland has been noteworthy. He thanked him for all his work over the years and wished him well for the future.

Action: Secretariat to liaise with Jean Lindsay regarding Health and Safety training.

Action: A full review of RS' Health and Safety policy is to be undertaken and brought bac to the Board for consideration and approval.

Action: Secretariat is to plan for future H&S reports to come twice yearly to the Board.

**End of Meeting
Revenue Scotland
December 2019**