

Official Sensitive

Meeting of the Revenue Scotland Board - 21 October 2019- Minute

Meeting of the Revenue Scotland Board

MINUTE

14:00-16:00, 21 October 2019, via Conference Call from Victoria Quay, Edinburgh

Present:

Dr Keith Nicholson

John Whiting CBE

Ian Tait

Jane Ryder

Martin McEwen

In attendance:

Andrew Fleming, Head of Strategy and Corporate Functions, Revenue Scotland

Stephen Crilly, Head of Legal, Revenue Scotland

Mike Paterson, Head of Tax, Revenue Scotland

Louise Carlin, Head of Dispute Resolution, Revenue Scotland

Gary Sharp, Head of Governance, Revenue Scotland (secretariat)

1. Meeting opening

1.1 The Chair welcomed Board members and officials to the meeting and opened proceedings.

1.2 Apologies were received from Lynn Bradley, Jean Lindsay, and Elaine Lorimer, Chief Executive, Revenue Scotland.

1.4 The Chair stated that this is an extraordinary meeting of the Board, conducted via conference call, and will consider one item of business only. The standard items will not be considered at this meeting, but reviewed formally at the next meeting of the Board on 30 October 2019. As it was an extraordinary meeting a minute of the meeting was taken.

2. Designated Officer Issue (RS(06/19)01)

2.1 The Chair opened this item and invited Andrew Fleming to provide an overview of the issue for consideration and decision.

2.2 Andrew then proceeded to highlight the following:

- This paper followed on from an initial note to the Board of 2 October highlighting the issue and reporting on the action being taken.

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- [REDACTED]
- The paper tabled provide the more detailed advice on the nature and scale of the issue and options to respond to the various categories of affected cases. However, as presented and set out at **Annex B** a specific focus for the Board is to decide the approach on cases in litigation.
 - He proposed that a discussion on the other categories of cases and the wider issues should be covered at the next board meeting on Wednesday, 30 October; and
 - The paper also made recommendations around next steps.

2.3 The Chair welcomed the overview provided and opened the discussion up to Board members.

2.4 The matter was discussed by members, who, after discussing the issue and the analysis provided, approved the recommendations provided. The Board asked for some further work to be undertaken in support of the other categories of cases to be made for consideration at the meetings in November and December. They also asked for work to be undertaken on a communication strategy and on how best to resource the work in the context of the wider organisational priorities.

Decision (D015/19): The Board were content to approve the recommendation to proceed with Option 3 [REDACTED] and to postpone any decision on other case categories until the Board meeting on 20 November.

Action (A031/19): The chronology is to be comprehensively reviewed and enhanced in order to properly set out the Designated Officer (DO) issue and the implications of each stage.

Action (A032/19): Detailed comms handling plans to be developed for consideration by the Board at the meeting in November.

End of Meeting
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3. Homologation of Board Decisions Made between 21 and 30 October

3.1 The following decisions, made between 21 and 30 October, are outlined below for the record.

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Decision (D016/19): [REDACTED]

[REDACTED] this delegation would be a limited extension of Section 3.6.1 of the Scheme of Internal Delegation (making ex gratia payments).

Decision (D017/19): The Chair approved the appointment of Michael Paterson, Head of Tax as a designated officer as per section 252 of RSPTA.