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**Meeting of the Revenue Scotland Board – Strategy Session – 9 December 2020 – Minute**

## **Meeting of the Revenue Scotland Board – Strategy Session**

13:30 till 15:30, 9 December 2020

### **Present:**

Dr Keith Nicholson, Chair

Jane Ryder OBE

Ian Tait

Lynn Bradley

John Whiting CBE

### **In attendance:**

Elaine Lorimer, Chief Executive, Revenue Scotland

Michael Paterson, Head of Tax, Revenue Scotland

Neil Ferguson, Head of Corporate Functions, Revenue Scotland

Mairi Gibson, Head of Legal, Revenue Scotland

Gary Sharp, Head of Governance, Revenue Scotland

Jennie Marshall, Head of Planning and Performance, Revenue Scotland

Alan Martin, Head of Strategy and Comms, Revenue Scotland

Jake Macdonald, Secretariat, Revenue Scotland

### **Apologies:**

Jean Lindsay

Martin McEwen

## **1. Future of Revenue Scotland – Strategic Discussion**

- 1.1 The Chair welcomed Board members and officials and invited the Chief Executive to set the scene before opening the discussion.
- 1.2 The Chief Executive outlined the context within which Revenue Scotland is likely to operate during the period of the next Corporate Plan, namely:
  - (a) Difficult economic situation;
  - (b) Scottish Parliament Election;
  - (c) Potential Constitutional Change; and
  - (d) Review of the Fiscal Framework.
- 1.3 Board members and officials briefly discussed the potential remit of Revenue Scotland as this would ultimately underpin the strategic direction of the discussion.

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- 1.4 Board members also made the following initial reflections:
- (a) Potential versus likelihood for post-election devolution;
  - (b) The need to prepare for different eventualities;
  - (c) Drawing on the experience of HMRC when planning; and
  - (d) Fiscal retrenchment and the likelihood RS's remit will remain unchanged.
- 1.5 The Chair thanked everyone for their comments and noted the importance of leveraging the organisation's positive relationship with Ministers, and the cross-party respect earned, to initiate discussion in terms of where we can assist the SG, for example in terms of efficiency gains.

**Data**

- 1.6 The Head of Corporate Functions outlined the key questions to be addressed and opened the discussion for comments and questions.
- 1.7 Board members thanked the Executive for the helpful presentation and offered comments, guidance, and questions on the following:
- (a) Using data to drive place-based policymaking;
  - (b) Engagement with Scottish Government and Local Authorities;
  - (c) Leveraging data for more evidence-based outcomes beyond tax;
  - (d) Using data to add real value in areas such as compliance activity;
  - (e) The achievability of different scenarios, including risk and opportunities; and
  - (f) The opportunity to join up government and promote public sector reform.
- 1.8 The Senior Leadership Team thanked members for their insights and emphasised the benefit of exploring opportunities to add value in the broader National Performance Framework context.
- 1.9 The Executive also noted the need to balance ambition with effectively performing the organisations core functions as Scotland's devolved tax authority.

**Service Delivery**

- 1.10 The Head of Tax outlined the key questions to be considered in relation to service delivery.

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- 1.11 Board members thanked the Head of Tax for the helpful introduction and followed up on key issues, notably:
- (a) Responding to the real views and experiences of customers;
  - (b) Fully understanding the needs and wants of customers;
  - (c) The need for evidence and assurance that RS offers good customer service; and
  - (d) The importance of being alive to the risks of venturing beyond core functions.
- 1.12 The Executive thanked the Board for their views and reflected on the various service delivery issues the organisation can focus on in the next Corporate Plan period.

**Tax Compliance**

- 1.13 The Head of Tax also outlined the key issues in relation to tax compliance and sought feedback and guidance from members.
- 1.14 The Board highlighted the following:
- (a) Lack of external understanding in relation to tax compliance;
  - (b) Exploration of benchmarking and seeking external views on compliance activity;
  - (c) The assurance landscape and the importance of evidencing performance; and
  - (d) Importance of using performance analysis to inform the route forward.

**Digital and Technology**

- 1.15 The Head of Corporate Functions outlined some key achievements and priorities, and invited the Board to respond to the key questions linked to this topic.
- 1.16 The Board highlighted the range of opportunities in this area, notably:
- (a) The potential to harness technology for 3 year Lease Reviews;
  - (b) The potential automation of tax collection;
  - (c) Using technology for site visits and other compliance activities;
  - (d) Leveraging data analytics to become a service and collection organisation.
- 1.17 The Chair thanked everyone for their input and stressed the importance of not

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being overly ambitious in this field and maintaining operational focus.

- 1.18 The Senior Leadership Team thanked the Board for their helpful steer and noted the inherent data sharing opportunities available to an organisation with delegated functions.

**National Outcomes and Vision**

- 1.19 The Chief Executive thanked members for the helpful and interesting discussion so far and asked the Board to consider the extent to which the organisations vision is fit for purpose.
- 1.20 The Board highlighted the following:
- (a) The opportunity to be both good at performing core purpose as well as being seen to have real expertise beyond that;
  - (b) The importance of looking outward as a part of the vision;
  - (c) The need to depict RS as an active player rather than a passive responder; and
  - (d) That we must not lose sight of the core purpose of the organisation in relation to collection of tax.

**2. AOB**

- 2.1 The Chair offered members the chance to add items under AOB before offering the Chief Executive the opportunity to do the same.
- 2.2 The Chief Executive raised the following:
- (a) Ongoing budget preparations; and
  - (b) People Survey results.
- 2.3 The Chair noted the updates and discussed the ongoing recruitment exercise for a new Chair of Revenue Scotland.
- 2.4 The Chair also reflected on the past six years of Revenue Scotland and noted the extent to which the Board has developed in that time, thanking outgoing Board members Jane Ryder and Ian Tait for their commendable service.
- 2.5 Jane Ryder and Ian Tait thanked members for their well wishes and reflected themselves on their experience, congratulating the Executive and RS officials – both past and present – for all their good work.

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**End of Meeting**  
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