Thank you for your letter of 12 March 2014 requesting a summary of the progress Registers of Scotland (RoS) has made in delivering the ICT system for collecting Land and Buildings Transaction Tax (LBTT).

During 2013, our ICT focus for LBTT was on working with colleagues in Revenue Scotland to identify the functional requirements for the tax collection system. In so doing, we engaged proactively with key stakeholder groups, including the Law Society and the Property Support Lawyers Group, to ensure that our requirements capture for the on-line LBTT system placed user needs at the forefront. The result of this work is a comprehensive catalogue of user interactions with the collection system which in turn will be translated into system requirements. Through the requirements capture process, we developed a skeleton customer facing system to enable stakeholders to input comments on the look, feel and functionality of any eventual system.

During 2013, RoS also successfully carried out some major behind-the-scenes activity to improve our technical estate. We have migrated our core Land Register IT system to a new technical platform to ensure it is in a robust state to accommodate not just business as usual but any future changes consequent on the implementation of LBTT and also the Land Registration etc. (Scotland) Act 2012.

I should explain that the work to prepare for the administration of devolved taxes is being overseen by the Tax Administration Programme Board. We are represented on that Board and we report progress on our role on a monthly basis. The RoS LBTT project remains on track with regard to progress against timeline and budget. An independent Gateway Healthcheck review of the RoS project to deliver an LBTT collection system was carried out by the Scottish Government Programme and Project Management Centre of Expertise in August 2013. Based on a five-point scoring matrix ranging from green, green/amber, amber, amber/red, and red, the project was assessed at green/amber. The review team concluded that the project was progressing well and that 'successful delivery appears probable...'.

In January, following the approval of additional IT investment in Revenue Scotland, the Tax Administration Programme Board agreed to a revised proposal from the Revenue Scotland IT Project Manager for delivery of the overall IT implementation. A consequence of this is that the amount of IT development work carried out by RoS will decline and Revenue Scotland will do more. RoS will not be building the tax collection system; rather, that will be for Revenue Scotland. Revenue Scotland has, however, used the requirements capture work referred to above to inform a full set of system requirements for a Scottish tax collection system. Our IT role will now be focussed more on the integration or connection of the new tax collection system with RoS systems. This change in approach will not result in anything different for the taxpayer or the taxpayer’s representative; rather, it is about ensuring that Revenue
Scotland has in place a data management system that facilitates effective collection, compliance and ongoing taxpayer contact.

I enclose for your information a copy of the Tax Administration Programme Board’s key milestone tracker. You will see that the Board seeks to have the solution design and high level development and test plan finalised later this month. That will drive the specific milestones for RoS. I would be happy to share those with the Committee in due course.

I hope this letter is helpful.

Yours sincerely

SHEENAGH ADAMS
Keeper of the Registers of Scotland
IT
- Data framework agreement
- ICT system requirements
- Design, commission, build
- User testing

POLICY AND LEGISLATIVE
- Work with Landfill Tax Bill team on policy development
- Secondary legislation and guidance for LBTT and SLfT
- Work with Revenue Scotland and Tax Powers Bill team on policy development, secondary legislation and guidance

STAFFING, ROLES AND RESPONSIBILITIES
- Agree roles and responsibilities with RoS and SEPA
- Initial Tax Administration Programme staffing
- Recruitment of Revenue Scotland administrative staff

PROCESS MAPPING
- Scope and complete process maps with RoS and SEPA

STAKEHOLDERS AND COMMS
- Develop initial Comms and engagement
- Ongoing engagement with stakeholders

TRANSITION ARRANGEMENTS
- Agreement with HMRC
- Ongoing engagement with HMRC through transition

GOVERNANCE
- Recruitment of Board / Chief Executive

GATEWAY REVIEW
- GR 0
- GR 0
- GR 0