Correspondence from the Public Audit Committee to Audit Scotland, dated 20 January 2014

The Revenue Scotland and Tax Powers Bill (the Bill), which provides for a Scottish tax system and to establish Revenue Scotland to enable the collection and management of the Land and Buildings Transaction Tax and Scottish landfill Tax from 1 April 2015, was introduced on 12 December 2013.

The Committee is aware that Audit Scotland responded to the Scottish Government’s consultation on the Bill, highlighting the following areas for consideration:

- that the leadership and governance of Revenue Scotland is clear including identifying who has responsibility for preparing/approving corporate plans, making budget submissions to Parliament and that the accountability to Parliament for performance is clearly set out;
- the extent to which Audit Scotland would have the same access rights to Revenue Scotland taxation information as the National Audit Office has with HMRC; and
- whether the National Fraud initiative would be extended to include information held by Revenue Scotland.

The Committee notes your response from February 2013 that Revenue Scotland will fall within your remit for the purposes of audit and scrutiny. However, as the Bill has now been introduced, the Committee agreed to seek your views on the extent to which it has addressed the concerns raised in Audit Scotland’s consultation response on the Bill.

Any other comments you may have on the range and nature of performance information you might expect Revenue Scotland to provide to the Scottish Parliament to assist with its scrutiny role would also be welcome.

The Finance Committee’s consultation closes on 19 February, after which point it will begin taking oral evidence on the Bill. I would therefore be grateful for a response by Wednesday 12 February 2014, so the Committee can consider its next steps at its meeting on 19 February 2014.

Yours sincerely

Hugh Henry MSP
Convener