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

At its meeting on 15 January 2014, The Committee considered its approach to scrutinising the audit arrangements of the Revenue Scotland and Tax Powers Bill (the Bill), which was introduced on 12 December 2013.

The Committee noted that the Bill provides for compliance, penalties and dispute resolution activities to be undertaken by Revenue Scotland and establishes that Revenue Scotland will be accountable to the Scottish Parliament. In that regard, its accounts and activities could fall to be scrutinised by the Public Audit Committee.

The Committee agreed that it would welcome clarification from Revenue Scotland on the range of information it would propose to provide about its performance as the tax authority responsible for collecting Scottish taxes including the Land and Buildings Transaction Tax and the Scottish Landfill Tax.

Such information would assist the Scottish Parliament in scrutinising the performance of Revenue Scotland in undertaking its duties and could supplement that which Revenue Scotland would be required to provide in its annual accounts. This performance information might include:

- the effectiveness of its compliance activities;
- its customer service performance (such as response times and complaints);
- those sums which are the subject of error, fraud and dispute.

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.

Should this date cause you any difficulties, or should you or your officials have any questions, please contact the Assistant Clerk to the Committee, Jason Nairn, on 0131 348 5236 or pa.committee@scottish.parliament.uk.

Yours sincerely

Hugh Henry MSP
Convener