**ANNEX A**

**Chief Executive of Revenue Scotland**

**Job Description**

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**The post**

Revenue Scotland, the new tax authority for Scotland’s devolved taxes, is seeking a Chief Executive who has the drive and ambition to lead the organisation through an exciting period of consolidation and development as it oversees the collection of more than £500m per year to fund essential public services while building the capacity to collect further taxes in future.

The vision for the Scottish approach to tax was set out by John Swinney in his speech to the Scottish Parliament of 7 June 2012. (<http://www.scotland.gov.uk/News/Speeches/taxation07062012>). This set out the four key principles, deriving from Adam Smith’s Maxims which underpin the vision for tax in Scotland:

* proportionality (tax proportionate to ability to pay);
* certainty for the taxpayer;
* ease of payment (convenience); and
* efficiency.

As the leader of Scotland’s tax administration body, the Chief Executive of Revenue Scotland will have a key role in delivering this vision.

The role provides a unique opportunity to lead a modern, efficient public body as it implements the currently devolved taxes and prepares for the collection of new devolved taxes arising from the Smith Commission.

Revenue Scotland became an independent body on 1 January 2015 and sits within the Scottish Administration, but separate from the Scottish Government. Along with administering Land and Buildings Transaction Tax and Scottish Landfill Tax, Revenue Scotland works closely with the Scottish Government on arrangements for any further tax collection.

This post is offered on a permanent, full-time basis.

**Background**

Revenue Scotland is a non-ministerial department established as Scotland’s tax administration body by the powers conferred under the Revenue Scotland and Tax Powers Act 2014. It administers the two taxes devolved to the Scottish Government under the Scotland Act 2012: the new Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT). It is anticipated that Revenue Scotland will take on the administration of further taxes as additional fiscal powers are devolved to Scotland.

There are significant challenges in effective collection of both LBTT and SLfT. It is estimated that Revenue Scotland may receive around 100,000 LBTT returns per year. These will be received daily, with a requirement for fast processing of returns and payments. The legislation requires taxpayers to have made a correct tax return and established arrangements to pay in order to be allowed to register title to property with Registers of Scotland.

The volume of returns for SLfT is much lower, at around 250 to 300 returns each quarter. However, the complexity is much higher and there is a significant issue around evasion, particularly for those caught illegally dumping. Tackling tax avoidance and evasion, while ensuring an efficient collection process for the majority of taxpayers who readily pay what is due, are essential activities for both the financial sustainability and reputation of Scottish Government.

In order to maximise convenience for taxpayers and to tackle compliance issues effectively, Revenue Scotland works with Registers of Scotland (RoS), the land registration body, and the Scottish Environment Protection Agency (SEPA), which regulates landfill site operators, on the collection of LBTT and SLfT respectively. Memoranda of Understanding set out the detail of the operational roles and responsibilities of RS, RoS and SEPA.

In line with international best practice, Revenue Scotland is at arm’s length from Ministers and accountable directly to Parliament. The Chief Executive is the Accountable Officer and works with the Board to ensure that Revenue Scotland provides clear, transparent performance reporting. The leadership of Revenue Scotland also maintains a strong working relationship with Scottish Ministers, with whom they agree the body's strategic priorities through the formal mechanism of periodic corporate plans.

Revenue Scotland is led by a Board made up entirely of non-executive members to which the Chief Executive will report. The Board, led by the Chair, is held accountable for the performance of Revenue Scotland. Member appointments are regulated through the Commissioner for Ethical Standards in Public Life in Scotland.

Revenue Scotland’s staff are civil servants, and the Chief Executive has overall responsibility for the Department’s day-to-day operation. Revenue Scotland is a relatively small organisation with an initial annual budget in the region of £3m (including payments to RoS and SEPA) and about 40 staff. Further information about Revenue Scotland may be found at <https://www.revenue.scot/>

**Main Duties**

This is a unique opportunity to lead the ongoing development of a modern, efficient and robust tax administration system for the Scottish devolved taxes. It is a key leadership role which will report directly to the Board of Revenue Scotland and work in partnership with others for the delivery of a world class tax administration system in Scotland.

Already a leader in your field with significant senior level experience, you will have the ability to deliver excellent levels of service and promote a culture of tax compliance while maintaining a strong focus on managing day to day operations and costs. You will have also delivered successful change or improvement programmes, while continuing to ensure the provision of high quality operational services on a day to day basis.

As Chief Executive, you will be responsible for ensuring that Revenue Scotland has the vision, capacity, infrastructure, systems and skills to carry out the delivery of both the current and any future devolved taxes in Scotland. You will be able to maintain a culture of working closely with taxpayers, their agents and representative bodies to ensure that the service provided remains responsive, innovative and efficient.

You will be able to demonstrate that you are a highly successful communicator with strong networking skills as you will need to quickly build excellent relationships with the Board, Scottish Ministers, SEPA, RoS and other key stakeholders. You will be a role model for Revenue Scotland ensuring that your leadership is consistent with the values of the Scottish Government and the Civil Service.

As Chief Executive, you will also be the Accountable Officer for Revenue Scotland, ensuring the delivery of value for money and proper use of public funds and reporting direct, in those respects, to the Principal Accountable Officer within the Scottish Government.

**Key Objectives**

* Develop Revenue Scotland as a highly effective collector and administrator for Scotland’s devolved taxes, with a world class reputation for leading edge service, efficiency, expertise, integrity and taxpayer focus.
* Lead, motivate, develop and support staff in Revenue Scotland in delivering its functions and ensure Revenue Scotland can attract and retain the people it needs.
* Advise, enable and assist the Board of Revenue Scotland to fulfil its responsibilities and achieve its agreed outcomes.
* Working with the Chair and the Board, act as a role model and advocate for the ambition and values of the organisation, centred on the Adam Smith principles, reinforcing and supporting a culture of continuous improvement and the drive for excellence.

* As Accountable Officer for Revenue Scotland, undertake the statutory obligations of that role and report directly to the Finance and Public Audit Committees of the Scottish Parliament, and to the Principal Accountable Officer within the Scottish Government.

* Ensure Revenue Scotland maintains highly effective relationships with Scottish Ministers, Scottish Government, SEPA, RoS, HMRC, professional bodies, taxpayers’ representatives and other key stakeholders.
* Provide high quality advice to the Scottish Government on the administration of the devolved taxes.

* Workwith Scottish Government policy colleagues and the Revenue Scotland Board on the collection arrangements for any further taxes, and lead the implementation of changes to the systems and processes to time and budget.

**Chief Executive of Revenue Scotland**

**Person Specification**

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**Experience, Knowledge and Understanding**

You will have significant experience as part of a senior leadership team leading delivery of a service and the implementation of new processes in the public or private sector.

**Key Criteria**

Your experience **must** demonstrate your capacity to:

* Provide strong leadership in a public-facing, operational organisation.
* Deal effectively with significant public and parliamentary scrutiny while maintaining integrity, honesty, objectivity and impartiality .
* Use robust management skills to drive quality, efficiency and value for money in an organisation operating in a complex landscape which places the taxpayer at the heart of its service.
* Deliver results in challenging circumstances, demonstrating imaginative and innovative solutions and consensus building approaches.
* Work effectively with Board members to ensure appropriate delegation from and reporting to the Board and the right balance between the roles of non-executive Board members and the Chief Executive.
* Inspire confidence in and build collaboration with government, public, private and third sector communities to achieve shared outcomes, and demonstrate that Revenue Scotland is open and responsive to feedback to help design and improve tax collection.
* Provide advice and support to the Scottish Government on the development of the existing and future devolved taxes and the way in which UK and international developments may impact on this.

In addition, it would be **desirable** but not essential if you could demonstrate:

* An understanding of the landscape of both the devolved and UK taxes and the mechanisms that underpin tax collection.

**Skills and Qualities**

The specific criteria above are to be seen within the broader framework of skills and qualities required for this post.

**Skills for Success** is the Competency Framework that underpins career planning and development in the Scottish Administration. It identifies a set of core skills that everyone should have and be able to demonstrate whatever job they do.

**Managing and Leading**

* People Management
* Leading Change
* Strategic Thinking

**Delivering Outcomes**

* Communications and Engagement
* Improving Performance
* Analysis and Use of Evidence
* Financial Management

Candidates will be expected to demonstrate evidence of competence against each of the dimensions as described at **Annex A**.

Within this broad framework, there are some skills and qualities which are especially important in this role. You will be able to demonstrate a high level of competence and effectiveness in:

* Translating strategic ambitions into clear performance objectives and successful delivery in an operational environment.

* Working to improve, future-proof and benchmark standards of delivery against international best practice.
* Building and maintaining a culture of high performance and effective management within an organisation underpinned by the development, motivation and support of staff.
* Working with others across sectors to deliver leading edge operational effectiveness, project delivery and improvement.

* building and maintaining relationships of trust and respect.
* Ensuring that Revenue Scotland’s performance is as transparent as possible and responding to parliamentary and public scrutiny scrupulously and diplomatically.
* Managing your own personal resilience, with determination and stamina to sustain effectiveness

**Further Information on the Post**

#### If you would like to discuss the post with the current post-holder, Eleanor Emberson, please contact her PA Diana Davies on 0131 244 7219 to arrange a suitable time.

For a confidential discussion regarding the role, please contact **Ken Dalgleish or Donogh O’Brien, the a**ssignment Directors at our search partners, Aspen People, on 0141 212 7555.