Spotlight on…the CIOT’s Scottish Technical Sub-Committee

General Features

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This month, in our series of articles about the CIOT’s technical sub-committees, CIOT and LITRG Technical Officer Joanne Walker outlines the work of the Scottish Technical Sub-Committee.

The Scottish Technical Sub-committee has a wide remit, aiming to encompass all aspects of Scottish taxation, including fully devolved taxes (such as Land and Buildings Transaction Tax), partially devolved taxes (Scottish income tax), local taxes (Council Tax and non-domestic rates) and assigned taxes (from 1 April 2019, VAT). The Sub-committee is also concerned with the management and administration of the taxation system in Scotland, compliance and powers of tax authorities insofar as they affect taxes devolved to Scotland, dispute resolution, litigation and Revenue Scotland’s Charter of Standards and Values and the approach to taxation in Scotland. We work with other sub-committees where there are overlaps; for example, we have worked together with the Property Taxes Sub-committee on some aspects of Land and Buildings Transaction Tax. Moreover, we frequently work together with ICAS and the Law Society of Scotland (LSS), and have found this particularly worthwhile when engaging with the Scottish Government, Revenue Scotland and HMRC.

The Sub-committee normally meets virtually, three or four times a year, allowing us to discuss key issues, provide updates and obtain views on consultations. We attend a wide range of meetings, with Scottish Government, Revenue Scotland, HMRC and the Scottish Fiscal Commission, including regular fora such as Revenue Scotland’s Land and Buildings Transaction Tax Forum, our regular quarterly meetings with the Scottish Government (together with ATT, LITRG, ICAS and LSS), but also ad hoc meetings and short-term initiatives, such as Revenue Scotland’s Project Board or with Kate Forbes, MSP, the Minister for Public Finance and the Digital Economy.

These meetings are often with senior officials, affording us greater opportunity for our insights to make a difference. We are also developing the CIOT's media profile in Scotland, with Chris Young, Scotland External Relations & Branch Support Officer, and over the past year or so we have made a number of appearances on broadcast media and are often cited in the print media.

Over the past few years, we have made significant contributions to the work to establish the Scottish tax authority, Revenue Scotland, and to Scottish Government considerations on tax policy including Scottish income tax; we have also made successful representations to the Scottish Government, resulting in a change of approach to Land and Buildings Transaction Tax group relief. In our submission to the Budget Process Review Group (BPRG), part of the Finance and Constitution Committee of the Scottish Parliament, we recommended that the Scottish fiscal process should include an annual Finance Bill, to provide a practical route for effecting annual changes and allowing more scrutiny. This is something we continue to recommend, and there are signs of progress, such as the appointment of a Minster for whom tax policy is the central part of her role and the appointment of a Scottish Government official to take forward the recommendations of the BPRG.

As a result of our work in responding to consultations and calls for evidence, we have made appearances before committees of the Scottish Parliament, and have also participated in Scottish Government roundtables to discuss non-domestic rates and Scottish Income Tax.

The membership of the Sub-committee brings valuable and varied experience and interest to our work, in what continues to be an evolving and exciting tax landscape in Scotland. We are fortunate to have, and very grateful to, a number of committed members who contribute regularly, whether by providing input to submissions or representing the Sub-committee at meetings. We nevertheless welcome new applications, and if you are interested in becoming involved in the technical work of the CIOT, please see our website for details on how to join.

Please send any feedback to the scottech@ciot.org.uk.