

# Scotland update: meeting with the chief executive of Revenue Scotland

## General Features

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In April, representatives of the CIOT and LITRG had an introductory meeting with the new chief executive of Revenue Scotland, Elaine Lorimer.

Representatives of the CIOT's Scottish technical sub-committee, the Scotland Hub and the Low Incomes Tax Reform Group (LITRG) met the new chief executive of Revenue Scotland, Elaine Lorimer, in April. Elaine had been in post about four weeks and succeeds Eleanor Emberson, who was the Scottish tax authority's first chief executive. We had built a good relationship with Eleanor, and this was an introductory meeting to start developing a relationship with the new incumbent.

Because it was an introductory meeting, the focus was on explaining the role and purposes of CIOT, its sub-committees and branches, and LITRG, including how we can help Revenue Scotland, as well as noting a few of the areas we had already been involved in.

When setting out what the CIOT is and does, emphasis was placed on the fact that it is a tax-only professional body and an educational charity, with a key aim of achieving a better tax system for all – not only taxpayers and tax practitioners, but for the tax authority too. The role of LITRG was set out, noting that it was part of CIOT, with a particular concern for those on low incomes and unrepresented people. The new chief executive's interest in CIOT and LITRG was clear.

Time was also taken to explain the organisation of the sub-committees and the branches and the different roles they play, mentioning consultation responses, branch CPD events and member education, including the Scotland branch conference in November.

Other topics of discussion included issues such as digital exclusion, communications and the importance of using various different channels, consultation and the need to ask the right questions and consult the right stakeholders, and the importance of a holistic approach.

The meeting ended with a tour of Revenue Scotland's office and the chance to meet some of the 50 or so staff.