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Jim Johnston  
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Room T3.60  
The Scottish Parliament  
Edinburgh  
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14 May 2013

Dear Jim

## **LAND AND BUILDINGS TRANSACTION TAX BILL – FINANCE COMMITTEE STAGE 1 REPORT**

Thank you for your letter of 28 March, highlighting the recommendations made by the Committee in relation to the administration of the Land and Buildings Transaction Tax (LBTT) by Revenue Scotland and Registers of Scotland.

You requested a copy of the milestones and dates of key deliverables for Revenue Scotland, mirroring a similar request to Registers of Scotland.

We have recently established a Tax Administration Programme, which is a joint programme of work between Revenue Scotland, Registers of Scotland and the Scottish Environment Protection Agency. As you will understand, this programme covers not only LBTT but our work SEPA to develop arrangements to collect the other devolved tax, Scottish Landfill Tax, which the Committee will consider in due course.

We are in an initiation phase for the Tax Administration Programme, and at this point we are working through our milestones and business planning, with a view to having a plan in place when we move to implementation. We expect that implementation phase to start from July, if the Parliament passes the Land and Buildings Transaction Tax Bill in June. As such, our identification of milestones is high-level at present, and represented in the attached diagram.

In terms of tax administration, the key strands of work – against which we are developing those milestones – are as follows:

- Staffing (with Revenue Scotland's initial staffing complement fully in place from May 2013)
- Agreement on the management of data between RS, Registers of Scotland and SEPA, which will underpin decisions on ICT development
- Process mapping

- Initial estimates of our longer-term staffing expectations in the three organisations

I note further in your letter that the Committee would welcome a 6 monthly progress report on the implementation and delivery of LBTT, with the first report due by the end of September 2013. I will be pleased to provide this, both in writing and, as the Committee requires, through oral evidence. I note that you have requested a similar report from Registers of Scotland; I would be grateful if you could indicate whether the Committee requires separate written submissions from Registers of Scotland and Revenue Scotland, or whether it would be preferable to combine these into a single written submission.

I hope this is helpful. Please let me know if you require anything further ahead of the first progress report in September.

*Eleanor A Emberson*

**ELEANOR EMBERSON**



