

Ms Jocelyn Davies
Chair
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Dear Ms Davies

During the evidence session with the Committee on 1 October, I undertook to provide some further information to the Committee in writing.

The Terms of Reference for Revenue Scotland's Audit and Risk Committee and Staffing and Equalities Committee are available on our website. Here is a link which will take you to the two documents.

<https://www.revenue.scot/help/freedom-information-0/class-1-about-revenue-scotland>

We have calculated that the operating costs of Revenue Scotland for 2015-16 are 0.75 per cent of the forecast tax revenues for the period. There are some important things to note about this figure:

- it is based entirely on forecast revenues, as we do not yet have a full year of outturn data on which to base a calculation; and
- it excludes the final tranche of set-up costs for the two taxes which were paid in this year.

We will look at outturn figures for operating costs and tax revenues during 2016 and subsequent years and these may be affected by a number of factors.

I hope this information is helpful to the Committee.

Your sincerely,



ELEANOR EMBERSON
Chief Executive of Revenue Scotland