

**Memorandum of Understanding  
between  
HM Revenue and Customs and Revenue Scotland  
working arrangements covering the administration of  
Stamp Duty Land Tax and Land and Buildings Transaction Tax  
and Landfill Tax and Scottish Landfill Tax**

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## Glossary

<b>Term</b>	<b>Explanation</b>
SDLT	Stamp Duty Land Tax
LfT	Landfill Tax
LBTT	Land and Buildings Transaction Tax
SLfT	Scottish Landfill Tax
CRCA 2005	Commissioners for Revenue and Customs Act 2005
HMRC	HM Revenue and Customs
RSTPA	Revenue Scotland and Tax Powers Act 2014
LBTT(S)A	Land and Buildings Transaction Tax (Scotland) Act 2013
SLfTA	Landfill Tax (Scotland) Act 2014
RoS	The Keeper of Registers of Scotland
SEPA	Scottish Environment Protection Agency
MoU	Memorandum of Understanding
Communication SPoC	Communication Single Point of Contact
CRM	Customer Relationship Manager
Scottish GAAR	Scottish General Anti-avoidance Rule
DOTAS	Disclosures of Tax Avoidance Scheme

## Background

**1.1** The Scotland Act 2012 amended the Scotland Act 1998 to devolve the power to the Scottish Parliament to introduce new taxes on land transactions and disposals to landfill. The existing UK Stamp Duty Land Tax (SDLT) and Landfill Tax (LFT) were disapplied in Scotland on 1 April 2015 and replaced with Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT), collectively known as 'the devolved taxes'. The Scotland Act 2012 also amended the Commissioners for Revenue and Customs Act 2005 (CRCA 2005) providing for an information sharing gateway for HM Revenue and Customs (HMRC) to share information about the devolved taxes.

**1.2** The Revenue Scotland and Tax Powers Act 2014 ("RSTPA") sets the overall framework for devolved taxes and establishes Revenue Scotland as the tax authority for devolved taxes. Detailed provisions for these two devolved taxes are made by the Land and Buildings Transaction Tax (Scotland) Act 2013 (LBTT(S)A) and the Landfill Tax (Scotland) Act 2014 (SLfTA) and associated subordinate legislation.

**1.3 Revenue Scotland**, established by section 2(1) of the RSTPA, is a body corporate, not part of the Scottish Government but part of the Scottish Administration and directly accountable to the Scottish Parliament. The RSTPA established Revenue Scotland as the independent tax authority responsible for the collection and management of the devolved taxes in Scotland. In accordance with the provisions of the RSTPA, some of the functions of Revenue Scotland were delegated to the Keeper of Registers of Scotland (RoS) in relation to LBTT and to the Scottish Environment Protection Agency (SEPA) in relation to SLfT.

**1.4 HMRC** was established in April 2005 by the CRCA 2005, merging the Inland Revenue and HM Customs and Excise. HMRC's functions are set out in sections 5 – 7, 9 and Schedule 1 of the CRCA 2005 and can be summarised as all powers pertaining and ancillary to the collection and management of the revenue and duties. HMRC's purpose is to make sure that the money is available to fund the UK's public services.

## 2. Purpose and Scope

**2.1** Revenue Scotland and HMRC are separate tax authorities, responsible for their own taxes. Both parties recognise the need for co-operation on matters of joint interest following the implementation of the devolved taxes in Scotland. This Memorandum of Understanding (MoU) aims to set out the terms of agreement for the relationship between the parties in relation to:

- Communications with taxpayers
- Compliance work
- Exchange of information, experience and expertise on matters of common interest

**2.2** This MoU is not a contract, nor is it legally binding and it does not remove, alter or reduce prevailing legal obligations of each party, for example obligations under the Data Protection Act 1998 and Human Rights Act 1998.

**2.3** This MoU sets out the framework for co-operation between the parties in respect of the arrangements relating to the two devolved taxes, LBTT and SLfT, and the UK

equivalents, SDLT and LfT. Where new taxes are devolved to the Scottish Parliament in the future, Revenue Scotland and HMRC will discuss and agree the appropriate course of action, which may include developing a new agreement to set out the framework for co-operation.

### **3. Data Sharing**

**3.1** Revenue Scotland will share data with HMRC where required under the Scotland Act 2012. In addition, Revenue Scotland and HMRC will share data with each other where permitted by legislation, beneficial to at least one of the parties, and in the public interest. Data will be shared only where an Information Sharing Agreement, specifying the legal gateway and arrangements to ensure conformity with the Data Protection Act and any other relevant legislation and security policies, has been signed by both parties.

**3.2** Where appropriate, Revenue Scotland and HMRC will also share information relating to their respective operational and administrative processes. Detailed arrangements are set out in Appendix 1.

**3.3** The parties will also develop appropriate procedures for disclosures of information between them for the purpose of and in accordance with the provisions of European Law and Tax Treaties to which the UK is a party (see section 5.6 - 5.7 below).

### **4. Joined-up approach to communication with taxpayers**

#### *Joint Communications Group*

**4.1** The Joint Communications Group will provide initial contact points for discussing and resolving any issues in relation to communication with taxpayers. Any amendments that either party wishes to make to the approach to communications will be managed through the Joint Communications Group and the Communication Single Points of Contact (Communication SPoCs) (see section 5.1 below). HMRC and Revenue Scotland will work together to ensure that taxpayers have:

- access to information about taxes on land and property transactions and disposals of waste to landfill administered by HMRC and Revenue Scotland
- information about their obligations to account for tax to the correct authority

**4.2** Terms of Reference (see Appendix 3) were agreed between Tax Administration Programme Communications Team and HMRC for the scope of the Joint Communications Group. These provided a useful framework for joint communications, and it is anticipated that although the shape and pace of the group may change, there remains a requirement for the group to continue. It is agreed in principle that meetings will take place quarterly, with more frequent meetings held as and when required. Revenue Scotland and HMRC will continue with fortnightly phone calls between their communications functions.

## *Dealing with enquiries and misfiled tax returns*

**4.3** HMRC and Revenue Scotland will be responsible for responding to enquiries about the taxes for which they are responsible. Enquiries (by telephone and in writing) to the incorrect authority will be responded to by providing contact information (helpline number, website address, etc.) for the correct authority, and advising the person making the enquiry to contact the correct authority.

**4.4** Contact centre, helpline, support desk and enquiry staff will be provided with information in order to be able to signpost a caller correctly to the other tax authority, but will not answer questions on the taxes operated by the other tax authority.

**4.5** Tax returns and associated documents and payments sent to the incorrect authority will be returned to sender along with contact information for the correct authority. A record of these will be maintained by each tax authority. The content and format of this record will be agreed through the Joint Communication Group. The parties may agree to exchange information about misfiled returns on regular basis, to discuss the volume of misfiled returns and any potential for improved taxpayer communication to reduce misfiling.

## **5. Communication between HMRC and Revenue Scotland**

### *Single Points of Contact (SPoCs)*

**5.1** In order to ensure the effectiveness of their communication arrangements, each party will appoint a Communication SPoC to communicate about any issues arising on a day-to-day basis. The Communication SPoCs will:

- act as the first point of contact for any matters of common interest, including information requests (see Appendix 1) and any relevant operational issues (see section 5.2 below)
- where appropriate and relevant, share information about external enquiries, including Parliamentary Questions, Freedom of Information requests, complaint cases, judicial decisions and appeals to tribunals
- maintain effective communication channels to facilitate exchange of information in relation to communication and engagement with taxpayers, stakeholders and media
- co-ordinate joint work, liaise with relevant stakeholders between and within the organisations and, where necessary, manage any disputes
- review the effectiveness of joint working arrangements

### *Changes to administrative arrangements and administrative policy*

**5.2** The Communication SPoCs will inform each other of any changes to the relevant administrative arrangements in their organisation which may impact on the other party's services. Similarly, where appropriate, the SPoCs will communicate about any changes to their administrative policies that may impact on the other party.

### *Media and external communications*

**5.3** Where appropriate and relevant, the Communication SPoCs will inform each other about any planned publications and announcements in advance of issuing them. Neither party will publicise information about the activities or policies of the other party in their communications with media, external stakeholders or taxpayers. Where either party receives an enquiry or request for information or comments in relation to the activities of or taxes administered by the other party, it will redirect the enquirer to the correct authority.

### *Stakeholder Engagement*

**5.4** Existing and new regular stakeholder group meetings will be managed by the relevant authority with a standing invitation for the other authority to attend.

### *Guidance*

**5.5** Business as usual guidance (post 1 April 2015) will be developed and maintained by the relevant authority. Each party will aim to notify the other where changes to one authority's guidance may be of interest to the other authority. Amendments to transitional joint guidance, covering cases with an ongoing interest to both HMRC and Revenue Scotland for SDLT / LBTT will be jointly agreed between the parties.

### *Obligations under EU law and tax treaties*

**5.6** The UK is required to comply with its obligations to co-operate in tax matters through the exchange of information under European Law and international tax treaties to which the UK is a party. The UK's obligation to disclose information applies to the devolved taxes as well as to the UK taxes.

**5.7** Where HMRC is required to disclose information relating to the devolved taxes under its European or international obligations, it will make an information request to Revenue Scotland. HMRC will inform Revenue Scotland of the grounds for this request and the purpose for disclosure. HMRC will give Revenue Scotland appropriate notice of the request and make clear the timescales for response. Revenue Scotland will act co-operatively and take such steps as necessary to help HMRC to fulfil its legal duties. The parties will develop appropriate procedures for sharing of such information in a secure manner.

## **6. Joint Compliance Work**

**6.1** The following text (sections 6.2–6.18) is the Heads of Terms between HMRC and Revenue Scotland, covering the approach to joint compliance issues from April 2015 agreed by the parties on 18 November 2014, as amended by this MoU (see Appendix 2 for the original document as signed on 18 November 2014). Further agreement between HMRC and Revenue Scotland on the approach to specific compliance issues raised in the Heads of Terms will be set out in Appendices to this MoU.

## *Roles and responsibilities*

**6.2** Revenue Scotland and HMRC are committed to jointly promoting a 'pro-compliance' culture among taxpayers. Revenue Scotland and HMRC will work together to put in place and maintain effective systems and communication channels to encourage compliance with UK and Scottish taxes, to target and eliminate non-compliance, to preserve the integrity of the respective tax regimes and to minimise opportunities to exploit any differences between them.

**6.3** HMRC has responsibility for SDLT and LfT compliance, including 'legacy' enquiry cases for Scottish transactions pre-dating 1 April 2015. Revenue Scotland has responsibility for LBTT and SLfT compliance.

**6.4** In line with any Information Sharing Agreement, Revenue Scotland may request information from HMRC on relevant Scottish legacy cases.

**6.5** The scope of HMRC pre-transaction rulings is limited to SDLT or LfT; these have no impact on LBTT or SLfT.

**6.6** Revenue Scotland and HMRC have joint responsibility for identifying cases of potential common interest and agree to share relevant data and information in line with Information Sharing Agreements, for risk assessment and compliance including anti-avoidance and criminal investigation work.

**6.7** HMRC has responsibility for compliance across all UK-wide taxes, including identifying cases with potential compliance issues involving both UK and Scottish taxes.

**6.8** Revenue Scotland undertakes to notify HMRC, within the terms of the relevant law, if it discovers any issues impacting on reserved taxes.

**6.9** None of the above should be taken to imply or authorise either a duty or an authority for either tax authority to direct the other in respect of its compliance activities.

## *Coordinating joint compliance work*

**6.10** Revenue Scotland and HMRC will appoint Compliance Single Points of Contact (Compliance SPOCs) to:

- liaise with relevant stakeholders between and within the tax authorities
- arrange meetings to discuss compliance, avoidance and technical & policy matters of common interest
- coordinate joint working
- consider information requests in line with agreed Information Sharing Agreements
- manage any disputes, and
- review the effectiveness of joint working arrangements.

**6.11** Specific areas for joint working and liaison may include:

- In large or complex cases of common interest, HMRC Customer Relationships Managers (CRMs) may invite Revenue Scotland Specialists to contribute to the annual risk review and / or jointly work cross-jurisdiction compliance issues.
- In relation to fraud / criminal investigation cases, the HMRC Compliance SPOC will inform Revenue Scotland of the outcome and share relevant information for Revenue Scotland and Police Scotland compliance work.
- Where a cross-tax impact has been identified in avoidance and evasion cases, relevant information will be shared through Compliance SPOCs and appropriate cases may be worked jointly.
- Where it is identified that any sequestration, bankruptcy or liquidation proceedings in respect of debts of a taxpayer which either party wishes to commence may impact on the other party (for example, in relation to Landfill operators, property developers and solicitors carrying out businesses or involved in transactions across the UK), relevant information will be shared and discussed by Compliance SPOCs.

*Compliance training and internal communications*

**6.12** HMRC will provide training to ensure that its compliance staff are aware of, and can identify, relevant LBTT and SLT issues and related cross-tax issues.

**6.13** As appropriate, Revenue Scotland will provide relevant LBTT and SLT training materials and guidance for HMRC staff, including on the Scottish General Anti-Avoidance Rule (the Scottish GAAR). HMRC will provide access to relevant SDLT and LIT training materials and guidance for Revenue Scotland staff. HMRC will provide training on the UK Disclosures of Tax Avoidance Scheme (DOTAS) and high risk promoters legislation to Revenue Scotland.

*Consistency of approach*

**6.14** Revenue Scotland and HMRC will communicate about cases (such as multiple property SDLT / LBTT transactions) potentially affecting both UK and devolved taxes and work together as appropriate to help ensure a consistent approach across the regimes.

**6.15** Where a valuation may impact both on LBTT and on SDLT or other UK taxes, Revenue Scotland and HMRC will discuss the valuation through the relevant Compliance SPOCs. In case of discrepancy or dispute, both Revenue Scotland and HMRC will agree to abide by the same professional valuation.

**6.16** Revenue Scotland and HMRC will agree appropriate fee sharing arrangements in relation to third party valuations of joint interest.

**6.17** Where Revenue Scotland or HMRC identify cross-tax impacts or risks in relation to avoidance schemes which represent arrangements which may be notifiable under the UK DOTAS regime; be relevant to the UK High-Risk Promoters' regime or to cases which may be subject to the UK General Anti Abuse Rule or the Scottish General Anti Avoidance Rule, relevant information will be shared through Compliance SPOCs to develop effective policy responses or with a view to the possible instigation of operational



actions (under those regimes or their equivalents) by either Revenue Scotland or HMRC. In particular where promoters appear to be developing schemes that take advantage of differing rules in the UK and Scotland this information should be shared through Compliance SPOCs.

**6.18** Where changes in respect of devolved taxes potentially impact UK taxes and vice versa, such as:

- tax decisions
- technical interpretation of legislation
- tribunal rulings
- Court decisions
- changes to guidance,

Revenue Scotland and HMRC will work together through Compliance SPOCs to identify and communicate any changes in approach or interpretation to inform respective guidance, to discuss the treatment of cross-tax issues and to ensure consistency where possible.

## **7. Review Process**

**7.1** Revenue Scotland and HMRC will each appoint representatives to form a Review Group to review this agreement and joint working arrangements regularly.

**7.2** The Review Group will assess the performance of both parties in relation to their roles and responsibilities as set out in this MoU and the effectiveness of joint working arrangements, making recommendations for improvement where necessary. Amendments to working arrangements in any of the areas of joint relationship under this MoU may be initiated at any time by either party through authorised SPoCs. Any variations or amendments will take effect only when recorded in writing and signed by both parties

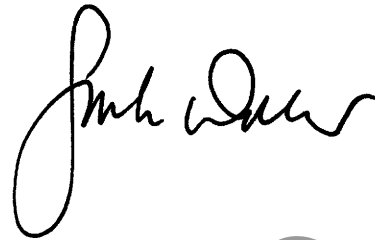
**7.3** In the event that agreement on any matters of joint interest cannot be reached, the issue will be escalated to and resolved by the appointed senior managers in each organisation.

## Signatories



Date 21 May 2015 .

**Eleanor Emberson**  
Chief Executive  
Revenue Scotland



Date 1 June 2015

**Sarah Walker**  
Deputy Director, Devolution  
HM Revenue & Customs

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## **Appendix 1**

Either party may, on request, share expertise and information about their operational and administrative arrangements and procedures in relation to their respective taxes, within the relevant legal constraints.

### **Purpose**

- to assist each other with the administration of their respective taxes
- to establish and maintain effective communication channels and good customer service for the taxpayers where operational procedures of one party may have a bearing on the customer service provided to the other party

### **Process for requesting information**

Requests may be made to the Communication SPoC in the other organisation who will be responsible for identifying the appropriate contact to deal with the request or direct to the person within the receiving organisation who is able to provide the information. In all cases, a copy of a request must be sent to the Communication SPoCs within each organisation.

Requests for information must be made by email (all verbal requests should be followed up in writing). The requesting party should outline the reason for the request. All correspondence must be exchanged using [gsi.gov.uk](mailto:gsi.gov.uk) e-mail addresses to maintain appropriate security.

### **Restrictions**

All sharing of information within the terms of this Appendix is subject to relevant statutory restrictions.

Either party may refuse to share the requested information where it considers a disclosure of such information to be inappropriate or illegal.

Neither party may request or disclose personal taxpayer information under the provisions of this Appendix.

## Appendix 2

Heads of Terms – Arrangements for Joint Working on Compliance between  
Revenue Scotland and HM Revenue & Customs (from 1<sup>st</sup> April 2015) – version  
1.0 – signed 18 November 2014

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# **Heads of Terms**

**Arrangements for Joint Working on Compliance  
between**

**Revenue Scotland and  
HM Revenue & Customs  
(from 1<sup>st</sup> April 2015)**

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## **1. Roles and responsibilities**

- Revenue Scotland and HMRC are committed to jointly promoting a 'pro-compliance' culture among taxpayers. Revenue Scotland and HMRC will work together to put in place and maintain effective systems and communication channels to encourage compliance, to target and eliminate non-compliance, to preserve the integrity of the respective tax regimes and to minimise opportunities to exploit any differences between them.
- Revenue Scotland and HMRC will agree an Information Sharing Agreement (ISA) to ensure that processes for sharing data, including taxpayer information, are compliant with the Data Protection Act.
- HMRC has responsibility for Stamp Duty Land Tax (SDLT) and Landfill Tax (LFT) compliance, including 'legacy' enquiry cases for Scottish transactions pre-dating 01/04/15. Revenue Scotland has responsibility for Land and Buildings Transaction Tax (LBTT) & Scottish Landfill Tax (SLFT) compliance.
- In line with data sharing provisions, Revenue Scotland may request information from HMRC on relevant Scottish legacy cases.
- Revenue Scotland and HMRC will jointly develop and agree protocols for dealing with and exchanging information about misfiled returns.
- The scope of HMRC pre-transaction rulings is limited to SDLT or LFT; these have no impact on LBTT or SLFT.
- Revenue Scotland and HMRC have joint responsibility for identifying cases of potential common interest and agree to share relevant data and information in line with data sharing provisions, for risk assessment and compliance including anti-avoidance and criminal investigation work.
- HMRC has primary responsibility for compliance across all UK-wide taxes, including identifying cases with potential compliance issues involving UK and Scottish taxes.
- Revenue Scotland undertakes to notify HMRC if it discovers any such issues.
- However none of the above should be taken to imply or authorise either tax authority to direct the other in respect of its compliance activities.

## **2. Coordinating joint compliance work**

- Revenue Scotland and HMRC will appoint Compliance Single Points of Contact (SPOCs) to:
  - liaise with relevant stakeholders between and within the tax authorities
  - arrange meetings to discuss compliance, avoidance and technical & policy matters of common interest
  - coordinate joint working
  - consider information requests in line with agreed data sharing provisions

- manage any disputes, and
  - review the effectiveness of joint working arrangements.
- Specific areas for joint working and liaison may include:
    - In large or complex cases of common interest, HMRC Customer Relationships Managers (CRMs) may invite Revenue Scotland Specialists to contribute to the annual risk review and/ or jointly work cross-jurisdiction compliance issues.
    - In relation to fraud/ criminal investigation cases, the HMRC Compliance SPOC will inform Revenue Scotland of the outcome and share relevant information for Revenue Scotland and Police Scotland compliance work.
    - Where a cross-tax impact has been identified in avoidance and evasion cases, relevant information will be shared through Compliance SPOCs and appropriate cases may be worked jointly.

### **3. Compliance training and internal communications**

- HMRC will provide training to ensure that compliance staff are aware of and can identify relevant LBTT and SLT issues and related cross-tax issues.
- As appropriate, Revenue Scotland will provide relevant LBTT and SLT training materials and guidance for HMRC staff, including on the Scottish General Anti-Avoidance Rule (the Scottish GAAR)
- HMRC will provide training on the UK Disclosures of Tax Avoidance Scheme (DOTAS) and high risk promoters legislation to Revenue Scotland.
- Revenue Scotland will provide training to ensure that staff are aware of and can identify relevant SDLT and LFT issues and potential impacts of LBTT cases on other UK taxes.
- As appropriate HMRC will provide access to relevant SDLT and LFT training materials and guidance for Revenue Scotland staff.

### **4. Consistency of approach**

- Revenue Scotland and HMRC will communicate about cases (such as multiple property SDLT/ LBTT transactions) potentially affecting more than one jurisdiction and work together as appropriate to help ensure a consistent approach across the regimes.
- Where a valuation may impact both on LBTT and on SDLT or other UK taxes, Revenue Scotland and HRMC will discuss the valuation through the relevant Compliance SPOCs. In case of discrepancy or dispute, both Revenue Scotland and HMRC will agree to abide by the same professional valuation.



- Revenue Scotland and HMRC will agree appropriate fee sharing arrangements in relation to third party valuations of joint interest.
- Where Revenue Scotland or HMRC identify cross-tax impacts or risks in relation to avoidance schemes which represent arrangements which may be notifiable under the UK DOTAS regime; be relevant to the UK High-Risk Promoters' regime or to cases which may be subject to the UK General Anti Abuse Rule or the Scottish General Anti Avoidance Rule, relevant information will be shared through Compliance SPOCs to develop effective policy responses or with a view to the possible instigation of operational actions (under those regimes or their equivalents) by either Revenue Scotland or HMRC. In particular where promoters appear to be developing schemes that take advantage of differing rules in the UK and Scotland this information should be shared through Compliance SPOCs.
- Where changes in respect of devolved taxes potentially impact UK taxes and vice versa, such as:
  - tax decisions
  - technical interpretation of legislation
  - tribunal rulings
  - Court decisions
  - changes to guidance

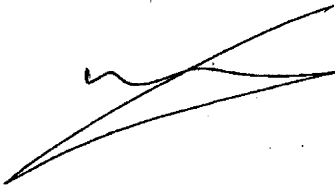
Revenue Scotland and HMRC will work together through Compliance SPOCs to communicate any changes in approach or interpretation to inform respective guidance, to discuss the treatment of cross-tax issues and to ensure consistency where possible.

## 5. Signatories

**Signed on behalf of their organisations:**

**Murdoch Macleod**

Director,  
Tax Administration  
Programme  
On behalf of  
Nicolette Harrison  
Chief Operating Officer  
Revenue Scotland



**Date:**

18<sup>th</sup> November 2014.

**Sarah Walker**

Deputy Director,  
Devolution,

HM Revenue &  
Customs



**Date:**

18 November 2014

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## Appendix 3

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### JOINT COMMUNICATIONS GROUP: PROPOSED TERMS OF REFERENCE

#### Aim:

To develop a collaborative approach to communicating effectively with individuals and businesses that are affected by the tax changes brought in by the Scotland Act 2012, notably:

- the disapplication in Scotland, with effect from April 2015 of the existing UK-wide Stamp Duty Land Tax and Landfill Tax, collected by HMRC and replacement with Land & Buildings Transaction Tax and Scottish Landfill Tax, administered by Revenue Scotland, in partnership with Registers of Scotland and the Scottish Environment Protection Agency
- the Scottish Rate of Income Tax (SRIT) to be introduced from April 2016.

#### Objectives

- To provide a forum for sharing information about tax changes resulting from, and relevant to, the Scotland Act 2012 and communicating developments within each administration (e.g. website development).
- To allocate and agree responsibilities for coordinated communication about these changes, including decision-making paths.
- To work together to develop an agreed range of communications products, in line with the expectations of the relevant Boards. This will include a single agreed communication strategy and agreed communication plan for each of the 2015 and 2016 transitions.
- To provide line of sight on communication issues between the HMRC Scotland Act Programme and the Scottish Government's fiscal implementation Programmes and to allow representatives of the programmes to report to their respective Boards and administrations on developments across the board.
- To satisfy the Intergovernmental Assurance Board that there is a joined-up approach to communicating tax changes resulting from Scotland Act implementation.

#### Arrangements

The Joint Working Group on Communications will meet approximately quarterly, alternating between London and Edinburgh. It will be co-chaired by representatives

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of the Scottish Government (chairing for items on the 2015 transition) and HMRC (leading for items on introduction of the Scottish Rate of Income Tax).

A note of decisions and key action points will be produced and distributed after each meeting: this will be agreed by the joint chairs in advance of circulation.

### **Definition of success**

The right people will have access to the right information to enable them to take the right action at the right time.

### **Modus operandi**

The Joint Communication Group will work in the following ways:

- producing joint products, where possible;
- taking account of the Ministerial contexts and environments;
- bringing in experts where possible, to inform our work;
- working as openly and transparently as possible ("no surprises"), sharing our early thinking;
- focusing on the facts to communicate;
- working inclusively with all in the Joint Communications Group;
- directing our communications towards the identified needs of affected groups and audiences.

Scottish Government/HMRC

Revised on the basis of JCOM discussion 17/12/13.

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