

Applicant Information pack for appointment to the Board of Revenue Scotland



The Minister for Public Finance is seeking to appoint one new Member to [the Board of Revenue Scotland](#). The Minister highly values the benefits that diverse perspectives bring to the Board and particularly welcomes applications from women, young people (aged under 35), individuals from remote and island communities, and people from a wide range of socio-economic backgrounds.

The appointments process for this board vacancy follows the [Code of Practice for Public Appointments](#) and is regulated by the [Ethical Standards Commissioner](#).

Key dates for this appointment round

Closing date	17:00 on Tuesday 6 October 2026
Sift of applications	Tuesday 3 November 2026
Date applicants will hear about the outcome of their application	By Friday 6 November 2026
Interviews	Interviews will take place in person on 16 and 17 November at St Andrews House, Edinburgh. Please keep these dates available. It is unlikely that we will be able to offer an alternative interview date.
Ministerial decision	W/C 7 December 2026
Estimated start date	1 February 2027

Dear Applicant,
Thank you for your interest in becoming a Board Member at Revenue Scotland.



We are a forward-thinking organisation with an outstanding reputation for our performance. The revenue we collect is used to help fund vital public services in Scotland. We celebrated our 10th anniversary recently and engaged with our communities to set out our many achievements since our inception.

Our [Corporate Plan 2024-27](#) sets out our aspirations as an organisation and our strategic objectives. We have successfully delivered Scottish Aggregates Tax in April 2026 marking a significant achievement and establishing our role in administering three devolved taxes. As we look ahead, we are preparing to introduce two new devolved taxes: Air Departure Tax in April 2027 and Scottish Building Safety Levy in April 2028. We are also investing in enhancements of our digital and data services, playing our part in the public service reform agenda and engaging more widely with other organisations involved in tax and related public services to enhance the user experience. You can find more information about us on our [website](#).

We have designed and delivered a high quality and efficient service that costs under one penny for every pound of tax we collect. Our inclusive culture, desire to improve our capabilities across the spectrum of what we do and commitment to support our people to be their best selves are of critical importance. We see this reflected in the high scores we achieve in our People Survey results, which demonstrate the progress we are making as a high performing organisation.

As we prepare our Corporate Plan for 2027-30, we are looking for individuals who can contribute to that Plan, who can recognise the value of organisational change and development and can bring strategic vision, strong engagement and constructive challenge to support Revenue Scotland as we deliver our Corporate Plan ambitions.

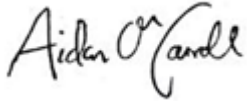
We value highly the benefits that a diverse and engaged Board can bring to our organisation and be truly reflective of the population we serve. We are keen to encourage applicants from diverse backgrounds to apply as we aim to continue to build a diverse and multi-talented Board that will help to steer the organisation to continued progress over the coming years. To find out more please visit our [Equalities Mainstreaming report for 2024-2028](#) which sets out outcomes to guide our efforts.

These roles will present the opportunity to be part of a high performing Public Body and play a key role in contributing to the organisation's future success. We look forward to receiving your application!

If you would like more information about the roles, please watch our short videos featuring [a short message from me](#) and [our Chief Executive](#).

or if you want to discuss the roles further, please contact Johanna Boyd, Chief Executive of Revenue Scotland at ChiefExecutive@Revenue.Scot.

Yours sincerely,

A handwritten signature in black ink that reads "Aidan O'Carroll". The signature is written in a cursive style with a large, stylized 'A' and 'O'.

Aidan O'Carroll
Chair of the Revenue Scotland Board

Information about the role

Remuneration	Remuneration for this post will be £333.52 per day (reviewed annually) for every 7.5 hours. This includes meeting preparation and time devoted to performing your functions on a pro rata basis.
Time commitment	You will devote up to 36 days per year to performing your functions as and when required. This time will be a mix of daytime Board and Committee meetings, fortnightly Board conference call and reading documents to prepare for meetings. You may need to attend additional meetings exceptionally subject to the Board's ongoing business need.
Length of appointment term	The appointment will be for a period of 4 years from 1 February 2027 to 31 January 2031 subject to security clearance. When the appointment term ends, the skills the Board requires will be reassessed. If you satisfy the requirements of the Board at that time, and there is evidence of your effective performance, Scottish Ministers may consider reappointing you for a further term, but this is not guaranteed. A non-executive Board Member's total period of appointment will not exceed eight years.
Location of meetings	Revenue Scotland is based at Victoria Quay, Leith, Edinburgh. Meetings for the Revenue Scotland Board will be held in person in Edinburgh. The Board also meets between meetings via MS Teams.
Disqualifications	Under the Revenue Scotland Tax Powers Act 2014, schedule 1 paragraph 2, exclusions apply in relation to appointments as a Member of Revenue Scotland. Please visit Revenue Scotland

	and Tax Powers Act 2014 (legislation.gov.uk) for detailed information on these restrictions. A member of the Scottish Parliament cannot also hold a public appointment for public bodies listed in the Schedule to the Scottish Parliament (Disqualification) Order 2025. Former Ministers and senior civil servants (Director General level and above) should ensure they comply with any applicable business appointment rules and if needed, seek advice from The Public Appointment's Team at Public.appointments@gov.scot before applying for this role.
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The Board of Revenue Scotland

Since 2015, [Revenue Scotland](#) has been responsible for collecting almost £9 billion from two devolved taxes, Land and Buildings Transaction Tax and Scottish Landfill Tax. Scottish Aggregates Tax came into effect on 1 April 2026 and we will add two additional taxes to this portfolio in the near future: Air Departure Tax (ADT) and Scottish Building Safety Levy (SBSL). Revenue Scotland currently has just over 100 staff and a senior leadership team of five led by the Chief Executive.

[The Board of Revenue Scotland](#) is currently made up of one Chairperson and six Board Members. The Chair and all other Board members are non-executives. The Board is collectively responsible for the leadership and direction of Revenue Scotland, for ensuring that the organisation carries out its statutory functions effectively and efficiently, and for ensuring that it achieves the aims and objectives agreed between Revenue Scotland and the Scottish Ministers, as recorded in the Revenue Scotland Corporate Plan.

To enable the Board to deal with more subject-specific matters it has formed two subcommittees, the Audit and Risk Committee (ARC) and the Staffing and Equalities

Committee (SEC). The terms of reference for these committees can be found within the [Board Standing Orders](#) on our website.

All Board Members must adhere to the [Revenue Scotland Code of Conduct](#).

The role of a Board Member

As a Board Members at Revenue Scotland you will play a key role in the running of the organisation. The role of a Board Member is to work with the other Board Members to fulfil the responsibilities for the Board, which are:

- Have collective responsibility for the actions and decisions of Revenue Scotland;
- Set strategic direction to deliver the functions of Revenue Scotland;
- Ensure effective governance of the organisation;
- Ensure that Revenue Scotland meets staff management responsibilities;
- Provide leadership and promote effectiveness, efficiency, economy and equality throughout Revenue Scotland; and
- Protect and enhance public confidence in Revenue Scotland and in the services that it provides to key stakeholders, taxpayers and their agents.

To find out more about the role, please register on any of the following webinars where you will have an opportunity to ask questions:

- **Tuesday 22 September 2026:** 5.30 pm – 6.30 pm hosted by **Changing the Chemistry** (CtC) where you will hear from our Chief Executive and Chair of the Board. This is a public event open to all. You do not need to be a CtC member to attend. [Please click here to register.](#)
- **Monday 28 September 2026:** 5.30 pm – 6.30 pm where you will have an opportunity to hear from our Board Members and the Senior Leadership team. [Please click here to register.](#)

The selection panel

Chair	Lucy O'Carroll, Scottish Government Director of Tax
Panel Member	Aidan O'Carroll, Chair Revenue Scotland
Independent Panel Member	Patricia (Pat) Armstrong, Experienced Third Sector Leader and Experienced Independent Panel Member

Please note that applicants will be asked to declare if they know any members of the selection panel. The panel will also declare if they know any applicants. Any actual or perceived conflicts of interest will be managed in line with the [Ethical Standards Commissioners Code of Practice for Public Appointments](#).

Person specification

The Minister for Public Finance is seeking one additional Board member with the relevant experience and insights to help us deliver our strategic ambitions. The table below sets out the skills, knowledge, experience and attributes that we are seeking and explains how the criteria will be tested. You may have gained your experience through work, by being active in your community, in a voluntary capacity or through your own lived experience.

Applicants must demonstrate evidence against the Priority Criterion and the Essential Criteria set out below.

The priority criterion is weighted over the essential criteria, and the candidate who provides the strongest evidence against the priority criterion will be considered most able to fulfil the role. In the event that candidates provide evidence of equal merit against the priority criterion, the selection panel will then take into account the strength of the evidence presented against the essential criteria in determining the candidate most able to fulfil the role. Finally, should candidates provide evidence of equal merit against the essential criteria, the panel will then take into account the strength of the evidence presented against the desirable criteria.

Priority Criteria	Example indicators	How this will be assessed
1. Organisational Development and Change	Previous experience of oversight and/or leading implementation of organisational development and	In your application, explain how you meet this criterion in no more than 300 words.

As set out in our Corporate Plan 2024-27, Revenue Scotland will be undergoing significant change over the next three years as we adapt to our changing environment; take on new taxes; seek to exploit new technologies to improve our data; and digital capabilities and play our part in supporting Public Service Reform.	transformational change, to provide strategic support to Revenue Scotland's Executive Team.	If shortlisted, this criterion will also be assessed at interview through a presentation and follow up questions .
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Essential Criteria	Example indicators	How this will be assessed
1. Strategic Thinking You will have the ability to think and constructively challenge at a strategic level, to contribute to the strategic planning, decision making and direction of a complex organisation	• Ability to think laterally and offer ideas and alternative solutions. • Contribute to the development of strategy or business plans. • Ability to identify a range of priorities, challenges, opportunities and risks and evaluating their impact. Understanding the context and seeing the bigger picture.	In your application, explain how you meet this criterion in no more than 300 words. If shortlisted, this criterion will also be assessed at interview through interview questions.
2. Analytical and Decision-making skills You will have the ability to understand and use data to help the Board	• Ability to analyse and review complex data. • Constructively challenge and critique data that is being used to make strategic decisions and to play a full part in the decision-making process.	In your application, explain how you meet this criterion in no more than 300 words. If shortlisted, this criterion will also be assessed at interview

constructively to make informed decisions	Understand the wider strategic environment and take account of this when making decisions.	through interview questions.
3. Governance and Risk Management You will have a good understanding of how governance and risk management are strategic elements in ensuring Revenue Scotland operates to the highest standards and can protect itself from many of the external risks that are posed today and in the future as the Board navigates an increasingly complex and challenging environment.	- Keeps abreast of developments which may be relevant to or affect the organisation/board and its ability to meet its objectives and reviews the implications from a strategic perspective. - Experience of ensuring effective governance within the public or private sector or through involvement within a charity or as a member of a committee. Evidence of risk based decision making aligned to organisational priorities.	In your application, explain how you meet this criterion in no more than 300 words. If shortlisted, this criterion will also be assessed at interview through interview questions.
4. Engagement, collaboration and constructive challenge As a member of the Board you will have a critical role in supporting the Executive Team in setting the 'tone from the top', acting as an ambassador for the organisation and establishing the strategic direction for Revenue Scotland. You will be effective at role	- Demonstrate passion and commitment to the work of Revenue Scotland and the role it plays in the wider public sector in Scotland. - Contribute to setting appropriate Board and organisational culture. - Ability to effectively express views in group setting and challenge constructively. - Having the ability to engage and influence at a strategic level. Being an effective ambassador for supporting an organisation.	In your application, explain how you meet this criterion in no more than 300 words. If shortlisted, this criterion will also be assessed at interview through interview questions.

modelling positive behaviours and inspiring others		
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We are also keen to further add to the skills and experience of existing Board members in the following desirable areas. The following criteria are desirable and are not required for appointment. Applicants who do not meet these criteria will not be disadvantaged unless candidates are otherwise assessed as being of equal merit.

If you do not have evidence against either of the desirable criteria, please mark the relevant section as “N/A”.

Desirable Criteria	Example Indicators	Assessment
1. Strategic HR background With People at the heart of our organisation, you will bring insight and constructive challenge on people and organisational matters. This is to ensure we have the leadership, culture and workforce capability to deliver our strategic ambitions.	• Knowledge and experience of strategic people and workforce issues, such as workforce planning, succession planning, organisational culture, or new ways of working. • An understanding of HR governance, employment law and employee relations, with the ability to provide strategic insight and constructive challenge at Board level. • Experience of promoting equality, diversity and inclusion, and the ability to contribute to or chair a committee focused on people, culture, or equality matters.	If relevant, in your application, explain how you meet this criterion in no more than 200 words. If shortlisted, this criterion will also be assessed at interview through interview questions.
2. Data and Digital Technology A critical element of our strategy is to ensure we	• Have an understanding of the potential application and scalability of current and emerging technologies.	If relevant, in your application, explain how you meet this criterion in no more than 200 words.

use data and technology as extensively and responsibly as possible to provide a seamless experience for our users and have the ability to capture and use data in the most beneficial and complaint way.	• Able to demonstrate the development and implementation of data strategies to provide further insights to the Board.	If shortlisted, this criterion will also be assessed at interview through interview questions.
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Tailored Career History
In your online application you will be invited to provide a tailored career history of no more than 500 words. This should include relevant information from your professional, personal and voluntary experience. You may wish to include: • Dates • Information about the organisation • Information about your role and experience

How to apply online

1. Download and save this applicant information pack to refer to.
2. Read the 'person specification' section in this pack.
3. Navigate back to the job advert and click 'apply'.
4. Complete the personal information and conflict of interest questions.
5. When prompted, provide evidence against the relevant boxes for the Priority Criteria, all the Essential Criteria and if relevant the Desirable Criteria. Please note that each response must not exceed the associated word limits listed in the criteria tables above.
6. When prompted, complete a Tailored Career History. This should be no longer than 500 words.
7. Submit your online application by 17:00 on Tuesday 6 October 2026. **Please Note:** you do not have the option to edit your application once you click 'submit'. You must have all your information to hand before submitting your application.

We strongly recommend that you draft your answers in a word document and check that you are happy with them before copying and pasting your answers in the relevant sections of the online application.

Please note that any content exceeding the stated word limits will not be considered by the selection panel.

Late applications will not be accepted by the selection panel.

The online system has been extensively tested for compatibility with a range of assistive technologies. However, should you experience any difficulties accessing or using the system, please contact the Public Appointments Team at: Public.appointments@gov.scot

The assessment process

The assessment process will happen as follows:

1. The selection panel will assess all applications against the criteria for appointment (see the person specification). Those who demonstrate evidence that most closely meet the criteria tested at this stage will be shortlisted for interview.
2. The selection panel will interview candidates, the questions they ask will relate directly to the criteria for appointment. Throughout the interview, candidates will be assessed against the required competencies. As part of the interview process, you will also be asked to prepare a response to a question sent to you in advance of your interview.
3. The selection panel will also ask questions relevant to the fit and proper person test (see below) which will include questions about the [Principles of Public Life](#).
4. The selection panel will review the evidence provided and agree on which candidates have most closely met the criteria for selection and should be recommended to the appointing Minister.
5. The appointing Minister will make a decision about whom to appoint based on evidence from the selection panel. The appointing Minister may request to meet with candidates before making a final decision.
6. Appointees will be asked to complete pre-appointment checks which will include a Disclosure Check (there is no charge for this). Appointment is conditional on satisfactory completion of these.

Guaranteed interviews

This appointment round will provide guaranteed interviews for disabled people who meet the criteria for the role being tested at the application stage. The selection panel will not know which applicants have requested a guaranteed interview until the shortlisting is complete. To request this, please contact public.appointments@gov.scot.

Fit and proper person checks

In the context of public appointments, a fit and proper person is someone who is suitable because they meet the requirements of the role, and their past or present activities and behaviour means they are suitable. Tests are built into different stages of the appointment process to ensure that:

- Conduct to date has been compatible with the public appointment
- Membership is not barred by the body's constitution e.g., criminal record or bankruptcy (see disqualifications)
- There are no unmanageable conflicts of interest
- Political activity is declared
- There is agreement to abide by the [Principles of Public life in Scotland](#)
- There is confirmation that the time commitment required for the role can be met.

Media checks for candidates invited to interview

The selection panel may consider publicly available information about candidates, including posts on social media platforms. Any findings that the selection panel agree are pertinent to the role or that may call into question suitability for the appointment, credibility of the appointments process or the public body will be discussed with candidates at interview. Consideration of any issues will take place openly and transparently to establish the facts. Candidates will be given an opportunity to respond to any concerns. This information will be handled in line with the [Privacy Notice](#) for public appointments.

Gender Representation on Public Boards (Scotland) Act 2018

The Gender Representation on Public Boards (Scotland) Act 2018 sets a gender representation objective that 50% of non-executive members of public boards should be women.

Where two or more candidates are assessed as equally qualified for appointment, and at least one candidate is a woman and one is not, section 4(3) of the Act requires the

appointing Minister to appoint the woman where this would help the board achieve, or make progress towards achieving, the gender representation objective*.

Once you apply, the Scottish Government will write to you to collect the required information regarding your sex.

*To note, under section 4(4) of the Act, the appointing Minister may instead appoint a candidate who is not a woman where another characteristic or circumstance appropriately justifies doing so.

Common questions and answers

Who can I contact to speak about this role?	You can join a webinar (details on page 5 of the pack) to hear directly from Revenue Scotland officials or you can contact Johanna Boyd, Chief Executive of Revenue Scotland to discuss the role: ChiefExecutive@Revenue.Scot
Who can I speak to about a disability related reasonable adjustment?	Please contact the Public Appointments Team Email: Public.appointments@gov.scot Deaf, deafblind and BSL users can contact the team via contactSCOTLAND-BSL
I am having a problem with the application process who can I speak with?	Please contact the Public Appointments Team (see contact details above).
Do you have any advice for candidates attending interviews?	Yes. More information is provided here: Introduction - Public appointments: guide - gov.scot (www.gov.scot)
I can't attend the interview in person, can I attend remotely?	Yes, you may request to attend the interview via Microsoft Teams in exceptional circumstances. Please contact the Public Appointments Team. Email: Public.appointments@gov.scot
Will you reimburse expenses for attending an interview?	Yes. You can claim reasonable expenses. A claim form will be issued with your invitation to interview, along with instructions.
What does 'appointed on merit' mean?	Appointed on merit means that the people who are appointed most closely meet the criteria that is sought for the board vacancy at a point in time. People are assessed on the evidence that they present in the

	appointments process and the findings of the fit and proper person test.
What role does the Ethical Standards Commissioner (ESC) have in the appointments process?	The ESC regulate and monitor the public appointments process . The Commissioner plays a role in ensuring appointments are made on merit and use fair methods. More information about the Commissioner's role is provided here: Public appointments Information leaflet Ethical Standards Commissioner
Can I apply if I am not a British citizen?	Yes. You can apply for and be appointed to the Boards of Public Bodies if you are not a British citizen. However you must be legally entitled to work in the UK.
Would remuneration for a public appointment impact on my benefits?	Possibly. Taking up a remunerated public appointment may affect benefits payments. This will depend on individual circumstances and you should seek advice from your benefits provider. More information is provided here: Public appointments and welfare benefits: information - gov.scot (www.gov.scot)
Do the selection panel see information from the diversity monitoring form?	No. Diversity monitoring information provided by applicants is not shared with the selection panel. If applicants opt for a guaranteed interview this information will be shared with the selection panel. Information about a reasonable adjustment may be shared with the selection panel to ensure that requirements are met (e.g. if a BSL interpreter is required).
Do I need to provide an email address and contact details at application stage?	Yes. You must provide your contact details, including an email address, when submitting your application. This information is required so that we can contact you regarding your application and, if you are successful, to support the appointment process. As part of the Baseline Personnel Security Standard (BPSS) requirements, the Scottish Government may need to verify the identity and credentials of candidates who are recommended for appointment. Contact details

	are also needed by the public body to arrange induction. Applications submitted without the required contact information will be rejected.
How will my personal information be handled?	All personal information will be handled with great care and in line with UK GDPR and data protection requirements. Further information can be found in the Privacy Notice.
Can I get feedback on my application or interview?	Yes. You can request feedback. Candidates have 20 working days from the date of notification of the outcome of their application to make the request in writing.
Is any training provided if I am offered and take up an appointment?	Yes. Each board has their own induction process and training offer, they will make contact directly should you be appointed. New appointees are also invited to attend an induction day hosted by the Public Bodies Support Unit of the Scottish Government.
Is it possible to hold more than one public appointment?	Yes. It is possible to have more than one public appointment. However, please check the disqualification section in this pack for further details related to this specific board. You should also check that you can make the time commitment for an additional appointment and that there are no unmanageable conflicts of interest.
Are public appointments announced?	Yes. Every appointment is announced here: Public appointments: news releases - gov.scot (www.gov.scot) The board may also announce new appointments on their own website and social media platforms. Information published will include a biography and details of any political activity within the last 5 years.
What standards are expected of board members?	The conduct expected of board members of Scottish public boards is set out here: Members of devolved public bodies: model code of conduct - December 2021 - gov.scot (www.gov.scot)(this includes the Principles of Public Life)

How can I complain about the public appointments process?	Further information about the complaints process for public appointments can be found here: How to apply - Public appointments: guide - gov.scot (www.gov.scot) Anyone concerned about public appointments can raise a complaint and have it independently investigated by the Ethical Standards Commissioner. Investigation process public appointments Ethical Standards Commissioner
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For further information

Please contact the Public Appointments Team, Scottish Government

Email: Public.appointments@gov.scot

Deaf, deafblind and BSL users can contact the team via [contactSCOTLAND-BSL](#)



Scottish Government
Riaghaltas na h-Alba