2026-48

Policy & Resources Committee

Response to a Question Pursuant to Rule 14
of the Rules of Procedure of the States of Deliberation and their Committees

Subject: **The Revenue Service - Backlog, Credits, Throughput and Staffing**

States' Member: Deputy Rob Curgenven

Date received 26th August 2026

Date of reply: 17th September 2026

Preliminary Definitions

To remove any ambiguity in the answers given, the following terms are used in this question as defined below, consistent with Part VI of the '<u>Income Tax (Guernsey) Law, 1975</u>' and the Revenue Service's own terminology as previously used in responses to Rule 14 questions (including 2024-49):

"*Return*" means a return as to income submitted under section 68 of the Income Tax (Guernsey) Law, 1975.

"*Final assessment*" means an assessment made under section 73 of the Law following the processing of a submitted return, fixing the actual tax liability for that year of charge.

"*Interim (estimated) assessment*" means an assessment issued on an estimated basis prior to a final assessment being made.

"*Backlog*" means, unless a question below specifies otherwise, the total combined number of (a) returns which are overdue and have not yet been submitted, and (b) returns which have been submitted but for which no final assessment has yet been issued.

"*Credit applied to account*" means that the customer has paid more tax than is currently due for the relevant Year of Charge. However, a credit shown on an assessment does not necessarily mean that a repayment is due.

A taxpayer account may show a credit balance for a number of reasons, including payments made on account of future liabilities, payments awaiting allocation, credits that are due to be offset against other outstanding tax debts, or other account adjustments that create a

temporary credit balance.

Where a credit balance exists, the Revenue Service will first consider whether it should be used to settle any outstanding liabilities before determining whether a repayment is due to the customer.

Where a question below asks for a number, percentage, or monetary figure, please provide that number, percentage, or monetary figure. If any part of a question cannot be answered precisely, please state explicitly what data is not held, why it is not held, and what would need to change for it to be produced in future, rather than declining to answer the question as a whole.

Question:

A1. As at the most recent practicable date (please state the date), please provide, in a single table broken down by Year of Charge from 2017 to the present, for both Personal and Company returns separately:

- **the total number of returns which were due to be submitted for that year;**
- **the number and percentage of those returns which have not yet been submitted at all (i.e. non-filers, separate from those submitted but unassessed);**
- **the number and percentage of returns which have been submitted but for which no final assessment has yet been issued; and**
- **the number and percentage for which a final assessment has been issued**.

Answer:

The most recent practicable date for reporting purposes is 10th September 2026.

	The tables below provide the number of tax returns for each Year of Charge from 2020 to 2025. The final due date for 2025 is not until 30th November 2026, which is why the value for Number of Filers not submitted for that year is comparatively high.
	The higher values for anticipated returns for 2024 and 2025 reflect data inconsistencies and are subject to ongoing data cleansing and reconciliation activities required following system migration.
	The significant increase in the volume of anticipated returns from 2022 to 2023 was due to the introduction of Independent Taxation.

	The high percentage of 2024 non-filers relates to the same data cleansing issues that are impacting the volume of total returns anticipated for 2024 and 2025.
	Many of the aged assessments in the table above relate to deceased estates that are being processed as part of Recovery and /or complex cases requiring extensive investigation.

Under section 75 of the Income Tax (Guernsey) Law, 1975, assessments must generally be issued within six years, although assessments may still be raised outside this period in cases involving fraud or negligence. Accordingly, the information provided relates only to Years of Charge that remain subject to active assessment activity, as the 2017, 2018 and 2019 Years of Charge are regarded as operationally closed.

Personal Tax Returns

	2025[1]	2024	2023	2022	2021	2020
Total Returns Due (Current System data)	51681	50292[2]	N/A	N/A	N/A	N/A
Total Returns Due (Management estimate excludes auto assessed)	N/A	N/A	44000[3]	32000	31000	31000
Number of Non-filers (not submitted) (based on mgt estimate)	40078	7447	932	896	994	842
% of Non-filers (not submitted)	77.55%	14.81%[4]	2.12%	2.80%	3.21%	2.72%
Number Submitted but No Final Assessment	11472	28222	9730	3597	1795	618
% Submitted and Final Assessment not Issued	98.87%	65.87%	22.59%	11.56%	5.98%	2.05%

[1] Final due date for 2025 returns is 30th November 2026

[2] The increase between 2024 and 2025 reflects ongoing data cleansing and reconciliation following system migration.

[3] Additional volume from 2022 to 2023 is due to the introduction of Independent Taxation

[4] As per (2), data cleansing activities will continue to quantify the volume of returns due, which has an impact on this value.

Number Submitted and Final Assessment Issued	131	14623	33338	27507	28211	29540
% Submitted and Final Assessment Issued	1.13%	34.13%	77.41%	88.44%	94.02%	97.95%

General limitation applicable to the table above

The figures shown in the "Tax Returns Due" columns represent the number of tax returns the service was expecting to receive for the relevant Year of Charge for individuals. In principle, these figures should broadly reflect the number of returns required to be submitted. The figures included in the table for 2024 to 2025 represent data from the current system which identifies a customer as being due to submit a return when, in practice, the customer's circumstances may have changed and/or they may have moved into auto-assessment.

The dual running and operation of both legacy and replacement systems during the previous Revenue Service Transformation Programme gave rise to evolving business processes and filing criteria (eg: introduction of Independent Taxation in 2023), reconciliation and reporting of data, and a backlog of customer correspondence and casework. This was further impacted by reducing staff too early, before the supporting systems and processes were ready

The factors mentioned above contribute to the accuracy of the underlying historic data, which is why the numbers are not populated on the table for 2020 to 2023. The values for the total number of personal tax returns expected for the years 2020 to 2023 are estimates. These figures have been calculated based on the number of customers registered with the Revenue Service during each respective calendar year. As the number of registered customers can change over time, these estimates should be treated as indicative rather than definitive measures of the total number of returns expected.

Corporate Tax Returns

	2025	2024	2023	2022	2021	2020
Number Submitted but No Final Assessment	4094	9224	8480	6497	6084	6464
% Submitted but No Final Assessment	95.48%	37.41%	33.98%	25.87%	25.37%	23.84%
Number Submitted and Final Assessment Issued	194	15433	16474	18618	17902	20647

% Submitted and Final Assessment Issued	4.52%	62.59%	66.02%	74.13%	74.63%	76.16%

General limitation applicable to the table above

Corporate tax returns include those for companies, charities, partnerships and trusts.

The Revenue Service are unable to provide figures for the total number of corporate tax returns expected for a particular year of charge. This is primarily because the population of companies is not static. During a year, companies may be incorporated, liquidated, struck off, cease to be tax resident, or otherwise undergo changes that affect their filing obligations. As a result, the total number of returns expected can change throughout the calendar year.

In addition, it is not possible to produce a wholly reliable estimate using Revenue Service records and company registry data alone. A company's existence on the registry does not necessarily mean that it has a tax filing obligation for a particular year of charge. For example, companies may become dormant, commence or cease trading, change their tax residence status, or be granted exemptions that affect their filing requirements.

It should also be noted that the population of companies held on Revenue Service records will not align directly with the population recorded by the Guernsey Registry. Broadly, the number of companies recorded by the Revenue Service is expected to be higher because it includes approximately 4,000 companies that are incorporated outside Guernsey but are regarded as tax resident in Guernsey, therefore, records of these companies are held within the Revenue Service and filing population but do not appear on the Guernsey Registry.

Consequently, although administrative data can provide an indication of the potential filing population, it cannot be used to determine with certainty the number of corporate tax returns that will ultimately be due for any given year of charge.

Notes on the figures

The figures in the tables have been drawn from both legacy and current Revenue Service systems and should be read alongside the notes below.

Returns Due

Where shown, the "Returns Due" figures are a count of the tax return statuses recorded against customer records for each Year of Charge. In principle, this should broadly reflect the number of returns expected to be submitted. However, the Revenue Service does not currently consider it a fully reliable measure of how many customers are required to file, as per the General Limitations above.

Understanding the backlog

The Revenue Service has carried a considerable backlog of work for many years. A key aim of the Revenue Service Recovery Programme has been to establish the true size and nature of that backlog, from unanswered correspondence and unresolved casework through to outstanding returns and assessments.

That work has shown that significant data cleansing, validation and reconciliation is essential and ongoing. The underlying issues have built up over time for several reasons:

- legacy and replacement systems operating side by side during the Revenue Service Transformation Programme;
- changes to business processes and filing requirements;
- a backlog of customer correspondence and casework still awaiting review.

Understanding both how much work is outstanding and why it has accumulated is essential to a successful recovery.

Status of the figures in this response

Data cleansing, validation and reconciliation are continuing as part of the Recovery Programme. The figures for returns due, non-filers, submitted returns and assessed returns therefore reflect the information currently available, and the Revenue Service cannot confirm that the underlying data is complete.

Publication of backlog statistics

This work also showed that the Revenue Service could not give sufficient assurance that previously reported backlog figures were accurate or comparable over time. That was a key factor in the decision to pause publication of backlog statistics on gov.gg while a more complete and reliable picture is established.

Previously published statistics also lacked the context needed to interpret performance meaningfully. For example, headline assessment percentages did not distinguish between paper and online returns, nor show how many returns were awaiting further information from customers before they could be assessed.

Question:

A2. Please provide the equivalent table to A1, in the same format, using the most recent prior data point available before this request (e.g. as published on the Tax Return Backlog Statistics page, or as given in response to Q2024-49 dated 17th November 2024), so that a direct year-

on-year comparison can be made.

Answer:

The Revenue Service has considered whether it is possible to provide an equivalent table to that requested in A1 using a previous reporting period.

The backlog statistics previously published by the Revenue Service were discontinued after it was recognised that they no longer reflected the current operational position and did not provide sufficient context to support meaningful interpretation. Publication was therefore paused pending the development of a more robust reporting framework supported by improved data quality, clearer definitions and more appropriate contextual information.

The methodology used to generate and report those figures was not sufficiently documented to enable the Revenue Service to reliably reproduce or validate them. Any attempt to reconstruct the historical position would therefore risk producing a misleading comparison.

For these reasons, the Revenue Service is unable to provide a reliable or meaningful direct comparison between the current position and previously published statistics.

The figures provided in response to A1 represent the most reliable view that can currently be established from available records and systems. However, they remain subject to important limitations whilst data cleansing, validation and reconciliation work continues across systems. For these reasons, the Revenue Service is unable to provide a reliable or meaningful direct comparison between the current position and the previously published statistics.

Question:

A3. What is the total number of returns, across all Years of Charge and both Personal and Company, that currently form part of the backlog as defined above? Please provide this as a single headline figure in addition to the breakdown requested in A1.

Answer:

Based on the information currently held, the Revenue Service can currently quantify 96,277 submitted returns for which a final assessment has not yet been issued, comprising 55,434 Personal Tax returns and 40,843 Company Tax returns. While the backlog definition used in this question also includes unsubmitted returns, the Revenue Service cannot currently provide a fully assured figure for that population for the reasons set out below.

This figure should be viewed in the context of the overall volume of returns administered by the Revenue Service. Across personal and company taxation, the Revenue Service receives and processes thousands of returns each year. The figure of 96,277 represents work accumulated across multiple Years of Charge rather than the volume of returns arising in a single tax year and includes a significant proportion of historical Company Tax returns. Of the 96,277 submitted returns awaiting final assessment, 15,566 relate to the 2025 Year of Charge (11,472 Personal Tax and 4,094 Corporate Tax), while 80,711 relate to prior Years of Charge (43,962 Personal Tax and 36,749 Corporate Tax). The latter represents the historic backlog, whereas the former forms part of the Revenue Service's current operational workload.

The Revenue Service is also aware of a population of returns which have not yet been submitted. However, as set out in response to Question A1, the Revenue Service cannot currently provide a fully assured figure for the number of outstanding non-filed returns. Historical return populations and filing obligations cannot be determined with complete accuracy from either the legacy or current operational systems due to known data quality issues, including the operation of legacy and replacement systems during the Revenue Service Transformation Programme, changes to business processes and filing requirements over time, reconciliation and reporting of data, and a backlog of customer correspondence and casework awaiting review.

The data cleansing, validation and reconciliation activities being undertaken through the Revenue Service Recovery Programme may refine the estimate but will not establish a definitive figure.

A significant proportion of the submitted but unassessed backlog relates to Company Tax returns. This reflects a combination of factors, including the substantial increase in Company Tax return volumes following the introduction of Economic Substance requirements and the historically manual nature of the company assessment process.

As part of the Revenue Service Recovery Programme, an automated Company Tax assessment process is currently being implemented. The Revenue Service expects this functionality to materially increase assessment throughput and make a significant contribution to reducing the outstanding Company Tax assessment backlog during the remainder of 2026.

Question:

A4. In the Hansard record of 15th July 2026, a figure of 20,000 outstanding final assessments was referenced in the Assembly. Please confirm whether this 20,000 figure refers to (a) returns submitted but not yet finally assessed, (b) returns not yet submitted, or (c) a combination of both, and reconcile this figure with the breakdown provided in response to A1.

Answer:

The figure of 20,000 referenced in the Hansard record of 15 July 2026 was cited during a Policy & Resources update by the Director of Revenue Services on 24 June 2026. The figure referred specifically to the **number of paper tax returns** that had been received but not yet processed at that time and was linked to a funding request for additional administrative resources to support clearing this specific backlog.

The figure did not relate to:

- Online tax returns awaiting assessment;
- Tax returns that had not yet been submitted; or
- The wider backlog of Revenue Service correspondence and casework.

Accordingly, the 20,000 figure most closely aligns with paper returns submitted but not yet processed, rather than unsubmitted returns. It should *not* be interpreted as a measure of the total number of outstanding final assessments across all channels.

Since the update was provided, further progress has been made in reducing the volume of unprocessed paper tax returns with the total now standing **below 13,000**. However, these figures should be viewed as a snapshot of one element of operational workload and do not, in isolation, provide a complete picture of the overall tax return backlog being managed by the Revenue Service.

Question:

B1. Please state the number of taxpayer accounts (Personal and Company, separately) that are currently in credit - that is, where the Revenue Service owes a repayment to the taxpayer that has not yet been made - and the total monetary value of those credits, as at the most recent practicable date.

Answer:

It is important to note that a taxpayer account being in credit does not necessarily mean that a repayment is due from the Revenue Service.

Credit balances can arise for a variety of reasons, including:

- Payments made on account in anticipation of a future liability;
- Unallocated payments awaiting review or allocation;
- Credits that are due to be offset against other outstanding tax liabilities; and
- Other account adjustments that result in a temporary credit balance.

Consequently, the number of personal and company taxpayer accounts showing a credit balance, and the total value of those credits, should not be interpreted as the number or value of repayments owed by the Revenue Service. A credit showing on an assessment does not always mean a repayment is due as the credit may be used against outstanding debt from previous years.

To avoid misinterpretation, a clear distinction should be drawn between:

1. Accounts in credit, which include all credit balances regardless of their nature; and

2. Repayments due, which are amounts that have been verified, authorised and are payable to the taxpayer.

The number of accounts in credit and the total value of those credits, as at the most recent practicable date, are set out below.

	Total accounts in credit	Credit balance
Pre 2024 credits	2185	2,846,218.60
Post 2024 credits	2135	1,689,521.22

The values above include credits arising from assessments that have been processed during 2026. The Revenue Service estimates that approximately 15% of personal tax assessments result in a credit balance.

Question:

B2. Of the credits identified in B1, please provide a breakdown by the length of time each credit has been outstanding (e.g. under 6 months, 6–12 months, 1–2 years, 2+ years), and the total value of credits outstanding for more than 12 months.

Answer:

	Amount of credits	Total value of credit
Under 6 months	3918	3,851,948.77
6-12 months	103	247,133.10
1-2 years	299	436,657.95
2+ years	0	0.00

The values above include credits arising from assessments that have been processed during 2026. The Revenue Service estimates that approximately 15% of personal tax assessments result in a credit balance. Repayments continue to be a priority, particularly where a late repayment charge may become payable. Repayments are now being issued in a sequential order following completion of assessments, helping to ensure customers receive the correct repayment at the earliest opportunity while reducing the need for supplementary repayments. Since March 2026 the Revenue Service has issued **5,572 repayments.**

Question:

B3. What is the total value of payments made by the Revenue Service to customers for late repayments or delayed processing in each of the calendar years 2022, 2023, 2024, 2025 and 2026 to date? (It is noted that a figure of approximately £1.1 million was referenced in BBC reporting; please confirm or correct this figure and provide the annual breakdown.)

Answer:

The total value of payments made by the Revenue Service to customers in respect of late repayments or delayed processing is £2.73 million for the calendar years 2022 to 2026 (to date) as per the table below.

Figures have been taken directly from the Revenue Service system data and reflect payments made to customers in relation to late repayments or delayed processing.

Supplements paid for each calendar year:

2022	£448,629.99
2023	£631,107.12
2024	£467,117.14
2025	£368,322.59
2026	£817,020.95
Total	**£2,732,197.79**

We understand the numbers quoted by the BBC reporting relate to Rule 14 responses submitted in April 2024, and the numbers above correlate with the figures given at that time and the values above for calendar years 2022 and 2023.

Question:

C1. What is the current monthly (or, if not available monthly, quarterly) rate at which final assessments are being issued, as at the most recent practicable date?

Answer:

These figures relate to personal and corporate final assessments issued and are based on management information extracted from operational systems as at 31 August 2026.

	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26
2020	193	273	277	334	130	777
2021	750	478	680	378	368	2312
2022	493	773	1497	1266	446	2217
2023	669	559	605	1850	2053	8709
2024	628	404	1122	3324	6144	6323
2025	9	71	61	45	97	124
Total	2742	2558	4242	7197	9238	20462

Data Limitations:

The Revenue Service began selectively reintroducing automated processing for returns during the course of 2026. This has contributed to the increase in assessment volumes seen since May 2026, particularly for the 2024 Year of Charge.

Question:

C2. Based on the current rate identified earlier, and the outstanding backlog identified earlier, what is P&R's own estimate of the date by which the backlog (as defined above) will be cleared? If no such estimate has been made, please state why not, and whether P&R considers it appropriate to be managing a programme of this scale and duration without a target completion date.

Answer:

The Revenue Service Recovery Programme maintains a queue resolution model, and the current estimate is that, without further tech and resource investment, the backlog will be cleared by the end of October 2028.

The estimate is based on evidence from the Recovery Programme rather than a purely theoretical projection. Since the recovery baseline was established in March 2026, the Service has consistently reduced outstanding work whilst continuing to process significant volumes of new incoming work. This demonstrates that the recovery approach is delivering sustained improvements, and that backlog volumes are moving in the right direction. The estimate is developed at individual queue level and takes account of queue volumes, available resources, productivity assumptions and the expected benefits of system improvements once they are fully operational. It is therefore based on observed delivery performance and operational experience rather than historical trends alone.

The assumptions used are deliberately cautious. The model does not assume that short periods of exceptionally high performance can be sustained indefinitely and includes allowances for annual leave, training, attrition and other operational challenges. The intention is to provide a realistic and achievable estimate rather than an optimistic forecast which may require significant revision. The estimate is reviewed monthly and may change as circumstances evolve. The principal factors which could affect the timeline are the delivery of remaining system functionality, the recruitment and development of staff, changes in policy or operational priorities, and the volume and complexity of incoming work.

In relation to the second part of the question, the Committee does not consider it appropriate to manage a programme of this scale without a completion estimate. For that reason, a formal estimate has been developed, is actively maintained and is reported through programme governance arrangements. The Service's position is that recovery estimates should be published, monitored and refined as evidence develops, rather than withheld until absolute certainty can be achieved.

As with all operational modelling, the model is only as good as the assumptions that underpin it. The Revenue Service has attempted to validate all assumptions used within the model, but it is clearly impossible to assess the complexity of every assessment in advance of its processing, or the actual level of automation achieved by forthcoming system functionality. As such, the date specified should be treated as the Revenue Service's best estimate based upon the data available currently.

While substantial work remains, the progress achieved since the recovery baseline was established provides a reasonable basis for estimating that the backlog can be cleared by October 2028, subject to the assumptions and dependencies described above.

The target completion date is predicated upon the continuation of recovery-focused activities that have been established as part of Phase 0 of the Recovery programme, known as 'Stabilise & Size'. Phase 0 aimed to quantify the total backlog and clarify the complexity of the backlog, as well as establish an immediate set of recovery activities prioritised to address those issues generating the greatest customer impact. The Programme is now moving into Phase 1, which aims to introduce additional temporary and permanent resources to support both recovery and business-as-usual operation, as well as a number of projects that can credibly be delivered within the 6-12 month that will have a materially positive impact on the target completion date.

Question:

C3. In response to Q2024-49 (Question 8), P&R declined to commit to a performance target of all returns being processed within one year of the closure of the relevant tax year. In the nearly two years since that response, has the position changed? Does the Committee envisage getting to a point where it is able to commit to timely processing of tax returns?

Answer:

The position has not materially changed since the response to Question 8. While the Revenue Service's long-term objective is to process returns on a timely basis and minimise the period between submission and assessment, it would not be appropriate at this stage to commit to a target that all returns will be processed within one year of the end of the relevant Year of Charge.

The Revenue Service remains in a period of recovery from a substantial backlog of outstanding work accumulated over a number of years. As set out in previous responses, the Recovery Programme is currently addressing backlogs across multiple workstreams, alongside significant data cleansing, validation, remediation and migration activities required to improve the quality and reliability of the underlying customer records and operational data.

Notwithstanding this position, the Revenue Service has made significant progress in improving operational performance and is continuing to implement a range of measures designed to increase processing capacity, improve data quality and reduce assessment times.

As these improvements are implemented and the backlog continues to reduce, the Revenue Service expects an increasing proportion of returns to be processed within twelve months of submission. However, until the Recovery Programme is further advanced, outstanding system enhancements are delivered, and the backlog has reduced to more manageable levels, the Revenue Service does not consider it prudent to commit to a target that all returns will be processed within that timeframe.

The Service's longer-term objective remains the delivery of a sustainable operation in which returns are processed within clear and predictable timescales, supported by improved data quality, increased automation and appropriately resourced operational processes.

Question:

D1. What is the current staff turnover rate specifically within the Revenue Service (as distinct from the States of Guernsey public service as a whole), for each of the calendar years 2022, 2023, 2024, 2025 and 2026 to date?

Answer:

The staff turnover rate for the periods requested are as follows:

Year	Turnover Rate (%)
2022	9.7
2023	8.8
2024	10.6
2025	13.3
2026 to 31 August	2.5

Question:

D2. What is the current number of vacant posts within the Revenue Service, as at the most recent practicable date, and what proportion of the total requirement does this represent?

Answer:

As at the end of August 2026 there were six vacant posts in Revenue Services. This represents 4.6% of the Service's total requirement.

Question:

D3. How many staff, whether temporary, agency, contractor, or consultant, have been engaged by the Revenue Service to assist with backlog reduction in each of the calendar years 2023, 2024, 2025 and 2026 to date, and what has been the total cost of engaging them in each year?

Answer:

Casual workers provide a range of activities on a temporary basis within the Revenue Service. It has not been possible to identify separately the proportion of their working time and associated costs attributable specifically to backlog reduction.

The figures below therefore show all casual workers who worked within the Revenue Service and the total cost. Not all of the workers or costs shown will necessarily have related directly to working on reducing the backlog.

Year	Casual workers	Total cost
2023	12	£240,797.10
2024	24	£326,678.87
2025	19	£312,196.51
2026 to 31 August	8	£94,322.08

In terms of the use of external agencies such as consultancy or contractors, the following table shows the cumulative use and associated costs of such arrangements, however, it is important to note that this also relates to a wide range of operational activity during each engagement, including work that has contributed to the reduction in backlog.

Year	Number of external agencies engaged to complete work associate with wide range of activities	Total cost
2023	3	£308,105.53
2024	1	£73,371.66
2025	1	£8,400.00
2026 to 31 August	2	£69,058.50

Question:

D4. Of staff who have left the Revenue Service specifically in each of the calendar years 2023, 2024, 2025 and 2026 to date, what proportion had less than 12 months' service at the time of leaving, and what were the stated reasons for leaving, where recorded?

Answer:

The table below sets out the proportion of leavers with less than 12 months' service at the time of leaving for the calendar years requested.

Year	% of Leavers with less than 12 months service	Recorded reasons for leaving
2023	33%	Resignation and Retirement
2024	36%	Resignation
2025	43%	Resignation
2026 to 31 August	33%	Resignation

Question:

D5. Q2024-49 (Question 9) referred to the Revenue Service "having suffered vacancies for some time and facing recruitment difficulties." Please state what specific steps have been taken since that response (27th November 2024) to address recruitment difficulties within the Revenue Service, and what measurable effect, if any, those steps have had on vacancy rates or turnover.

Answer:

Since the response of 27 November 2024, 14 fixed term posts were identified to provide additional support for tax-recovery activity. These included Administration Assistant/Data Inputter, Tax Recovery Lead and Recovery Support Officer roles.

Leadership arrangements have also been reviewed to embed clearer distinction between policy and delivery activity.

The average recorded headcount within the Revenue Services increased from 104 in 2024 to 106 in 2025 and 118 during the period January to August 2026. This indicates that the overall recorded workforce increased over the period, particularly during 2026. The 2026 figure covers eight months and is not a complete calendar-year average.

As set out in the preceding responses, six posts were recorded as at 31 August 2026, representing 4.6% of the total requirement. The recorded turnover rates were 10.6% in 2024, 13.3% in 2025 and 2.5% for the period January to August 2026 as set out in response to Question D1.

Question:

E1. Please confirm whether the responses to all questions in this submission are unanimously and fully approved by the members of the Policy & Resources Committee, consistent with the practice followed in response to Q2024-49.

Answer:

The Committee unanimously and fully approved the responses to all of the questions in this submission.