



Public and
Commercial
Services Union

Members' Briefing REVENUE & CUSTOMS GROUP

To: **All Members**

cc: **Branch Secretaries, Group Executive Committee, Equality Chairs, VOAC** (for info)

Can this Briefing be circulated via HMRC IT systems: **YES**

Website: **YES**

Action to be taken: **For the attention of all members**

Date: **5 April 2022**

Ref: **R&C/MB/017/22**

PUBLIC HOLIDAY ARRANGEMENTS IN SCOTLAND Easter Monday Arrangements Confirmed August Public Holiday Aligned with Rest of UK

- **PCS Proposals on Easter Monday Handling Arrangements Agreed**
- **Detailed Guidance and Adjustments to Policy to be Published**

HMRC has now presented its detailed position on handling arrangements for Easter Monday in Scotland along with clarification on arrangements for the August Public Holiday.

The arrangements will be as PCS originally suggested, that Easter Monday (which has never been treated as a Public Holiday in Scotland by HMRC) will be identified as a business closure day and therefore unless HMRC requests for people to be at work, Easter Monday will be covered by Leave (Annual, Flexi or Privilege). There will be a dispensation to take the Victoria Privilege Day from Easter Monday. This will apply only in Scotland and a similar adjustment will not apply to the Queen's Birthday Privilege Day taken in the rest of the UK.

Additionally, the position of the August Public Holiday is aligned with the rest of the UK so that the Holiday will be taken at the end of the month, as has been the case in the past. Leave can be taken to cover the day specified as a Bank Holiday in Scotland at the start of August but, working on that date will **not** attract a Premium Payment. If someone is required to work on the date of the late August Public Holiday this **will** attract a Premium Payment.

Policy guidance has been redrafted to reflect the changes [HR33021 Bank Holidays in Scotland: April 2022 update](#) and communications prepared to explain the situation.

The usual arrangements for booking leave should be followed but this year the deduction will not show on individual records immediately. This will automatically adjust when the IT system is updated later in the year and HMRC will confirm when this has happened. In 2023 you will be able to book your leave in line with these arrangements and this will be immediately recorded in your leave record.

HMRC have again apologised for the delay in publicising the arrangements for Easter Monday and have acknowledged that this has led to speculation and concern. PCS has been assured that HMRC will review the process that has led to a delay in confirming the revised arrangements with a view to ensuring that improvements are made in respect of consultation and communications.

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