

Call for Evidence

Business System Integration

June 2026



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Introduction

The Law Society of Scotland is the professional body for over 13,000 Scottish solicitors.

We are a regulator that sets and enforces standards for the solicitor profession which helps people in need and supports business in Scotland, the UK and overseas. We support solicitors and drive change to ensure Scotland has a strong, successful and diverse legal profession. We represent our members and wider society when speaking out on human rights and the rule of law. We also seek to influence changes to legislation and the operation of our justice system as part of our work towards a fairer and more just society.

Our Tax Law sub-committee welcomes the opportunity to consider and respond to the UK Government call for evidence: *Business System Integration*.¹ The sub-committee has the following comments to put forward for consideration.

Questions

Question 1: Are you responding to this survey as:

a business (including sole traders)

a tax adviser (such as an accountant or bookkeeper)

a software and/or business systems provider

a business representative organisation (such as an industry body, trade association)

other (please provide details)

Question 2: Are you based in the UK?

Yes.

Question 3: What sector does your business operate in?

administrative and support services

arts, entertainment and recreation

construction

education

¹ [Business Systems Integration - GOV.UK](https://gov.uk/business-system-integration)



energy and utilities (electricity, gas, water, waste)

financial and insurance services

health and social care

hospitality

information and communication

manufacturing

professional and technical services

public administration and defence

real estate

transport and storage

wholesale and retail

other (please specify)

Question 4: How long has your business been trading?

N/A

Question 5: How many employees do you have?

N/A

Question 6: What is your approximate annual turnover? (Optional)

N/A

Question 7: Do you use a tax adviser (accountant and/or bookkeeper) for your business?

We have no comments.

Question 8: How much time do you spend per week on record keeping?

We have no comments.

Question 9: Have you integrated any software or business accounts you use to help manage your record keeping with any other systems that you use to manage sales and purchases?

We have no comments.

Question 10: Do you use software or business accounts to manage, process and record your business' finances and transactions? If so, which do you use?

We have no comments.

Question 11: How do you record sales and purchases in your accounts?

We have no comments.

Question 12: Which digital systems do you use for sales and purchases?

We have no comments.

Question 13: Can any of the digital systems you use be integrated?

We have no comments.

Question 14: Have you considered integrating your systems?

We have no comments.

Question 15: What prevented you from integrating your systems?

We have no comments.

Question 16: Would support help you to integrate your systems? If yes, what support would you need?

We have no comments.

Question 17: Which systems have you integrated, and did you have any support to do so?

We have no comments.

Question 18: How easy did you find it to integrate your systems? (1 to 5)

We have no comments.

Question 19: If you answered from 1 to 3 (very difficult to neutral) please explain.

We have no comments.

Question 20: Has integration saved your business time? If so, are you able to quantify this?

We have no comments.

Question 21: Has integration improved the accuracy of your financial records and/or made it easier to submit your tax return? If so, are you able to quantify this?

We have no comments.

Question 22: Have you seen any other benefits from integrating your systems?

We have no comments.

Question 23: Have you encountered any technical or other problems since setting up the integration?

We have no comments.

Question 24: Do you plan to integrate more of your systems in the future?

We have no comments.

Question 25: If so, how confident do you feel about integrating more systems in future?

We have no comments.

Question 26: Aside from integrated software, do you use any other methods (such as paper records or separate digital tools) to track your sales and purchases?

We have no comments.

Question 27: What behavioural factors do you think could discourage businesses from integrating? (such as perceived difficulty, uncertainty towards change, concerns about data privacy or security)

We consider that the call for evidence document identifies the main factors, challenges and barriers that prevent or discourage business from integrating.²

In principle, we do not disagree with business system integration, however we consider there are a number of practical challenges. This includes sourcing the necessary skillset and resources. For example, a high street legal practise would have to spend time and resource to find an appropriate party to integrate systems as it is unlikely many of these would have the required skillset to integrate their systems.

We consider also that there are a number of indirect costs to businesses that deter them from undertaking integration. We observe that significant IT updates can absorb a lot of business time and resource. We particularly note that these updates can require a different skillset than business operators, which often results in third parties being contracted to design services. This presents a further resource cost to businesses considering system integration- particularly smaller business operations.

Question 28: What technical challenges do you believe might prevent or discourage businesses from integrating? (such as compatibility, accuracy, data privacy or security)

We refer to our answer to question 27.

Question 29: What financial barriers do you believe might prevent or discourage businesses from integrating? (such as cost of software, implementation costs)

We refer to our answer to question 27.

² [Call for Evidence: Business Systems Integration - GOV.UK](#)

Question 30: Are there any other barriers you think might prevent or discourage integration?

We refer to our answer to question 27.

Question 31: Are there any integrations that would benefit your business/clients/members that are not currently available?

We refer to our answer to question 27.

Question 32: What could be done to make integration of business systems better for small businesses?

We refer to our answer to question 27.

Question 33: Is there anything else you want to share about your experience with integrating systems?

We refer to our answer to question 27.

Question 34: How often do you advise clients on software choice and systems integration?

We refer to our answer to question 27.

Question 35: How aware are businesses usually of their options for integrating their systems?

We refer to our answer to question 27.

Question 36: Have you integrated systems on behalf of clients?

We have no comments.

Question 37: If so, how easy did you find it? (1 to 5)

We have no comments.

Question 38: If you answered from 1 to 3 (Very difficult to neutral) please explain.

We have no comments.

Question 39: Do you feel that integration could save time and improve accuracy for businesses?

We have no comments.

Question 40: In what situations might you advise for or advise against a business integrating their systems?

We have no comments.

Question 41: Do you have any other comments on the integration process?

We have no comments.

Question 42: Do you think the current availability of integrations meets the needs of sole traders and small businesses? Can you identify any gaps?

We have no comments.

Question 43: Can you evidence that current integrations available save time and improve record keeping accuracy for businesses?

We have no comments.

Question 44: How technically complex do you find the process of building integrations between accounting software or business accounts and other business systems? Please describe.

We have no comments.

Question 45: Approximately how long does the process take to build integrations between accounting software or business accounts and other business systems?

We have no comments.

Question 46: Are there opportunities for industry and government to support business system integrations?

We consider that it would be beneficial for the UK Government to put appropriate resource behind establishing services such as a dedicated helpline or publishing an FAQs document.

We highlight that the existing network of business pages and help pages is not always used effectively or in a linked-up fashion.

We consider that many of our members would benefit from appropriate resource being given towards upscaling and improving existing technological systems that support business operations- such as WiFi connectivity. We observe that each business will have a different existing digital infrastructure

Question 47: Do you think that standardised protocols or government-supported frameworks would be feasible and/or desirable to help improve the accessibility and quality of business systems integrations?

We welcome more clarity on the precise meaning of the terms “frameworks” or “protocols”. We consider these unclear and vague terms in the context of business.

We further highlight that clarity would be welcome regarding the term “accessibility”. We are unclear as to whether it means accessibility in relation to protected characteristics, as defined in chapter 1 of the Equality Act 2010,³ or whether it means the market availability of business system integrations.

Question 48: Do you think there are other practical steps government could take that would help improve the availability, quality, or uptake of business systems integrations?

We refer to our answer to question 46.

Question 49: Are there emerging technologies that you believe could help improve or automate the business systems integration process?

We have no comments.

³ [Equality Act 2010](#)



For further information, please contact:

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