Law Society
of Scotland

Consultation Response

Modernising Revenue Scotland's tax administration framework: communications from Revenue Scotland to taxpayers

June 2026

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 and Property Law Committee welcome the opportunity to consider and respond to the Scottish Government consultation: *Modernising Revenue Scotland's tax administration framework: communications from Revenue Scotland to taxpayers*.[1] We have the following comments to put forward for consideration.

Questions

1)Do you agree that there are challenges with Revenue Scotland's current communications practice, as described above? Please provide commentary to explain the basis of your answer.

We consider there to be challenges with the current communications practice. We consider that there are barriers to efficient communication between agents and taxpayers and Revenue Scotland.

We appreciate that under Part 3 of the Revenue Scotland and Tax Powers Act 2014, Revenue Scotland has strong protections for taxpayer data, which we consider appropriate.[2] However, given the breadth of these protections, we consider that they can sometimes cause Revenue Scotland's systems to be unfriendly to users. It may be appropriate to consider how to mitigate this whilst still upholding the existing strong taxpayer protections.

We consider that SETs can be an ineffective tool for both agents and taxpayers, in part due to its reliance on varying communication mediums. In our view, this lack of consistency hampers its utility.

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[1] Modernising Revenue Scotland's tax administration framework: communications from Revenue Scotland to taxpayers - Scottish Government consultations - Citizen Space
[2] Revenue Scotland and Tax Powers Act 2014

We consider that there needs to be clearer information on where communique is directed towards within Revenue Scotland. Consistency and security are key. We highlight the example that some of our members have expierenced where the registered point of contact at certain firms has been changed unilaterally and without notification.

Regarding the single point of contact, we consider that having only one email contact for law firms can present challenges for firms. This is heightened when such points are altered on an ad hoc basis as referred to previously.

It would be helpful to allow firms to have more than one email registered as a point of contact.

We highlight the example of Registers of Scotland as a positive case study for moving to digital service. We are supportive of the aims of the proposals within the consultation document and in order to see it succeed, we encourage Revenue Scotland to learn from best practise throughout the public sector and other independent bodies alongside continuing to engaging with the tax advice sector.

2)Do you agree with the proposal for Revenue Scotland to move to electronic communications by default, where a taxpayer has provided a means of electronic communication (except where they have opted out or are otherwise digitally excluded)?

In principle, we agree with the proposal. However, we would welcome clarity on the precise definition of the term “electronic communications”. We consider it necessary for Revenue Scotland to find the appropriate balance between emails and SETs. Overreliance on SETs may cause difficulty. We highlight the case of taxpayers who are not engaging with Revenue Scotland through advisers, and thus will not have a SETs account. As such, we consider that much emphasis should be placed on the use of email.

We highlight that moving to electronic communications by default that includes mediums such as email may have a positive impact on compliance as it would allow taxpayers to communicate with Revenue Scotland directly and thus raise any queries in a straightforward and efficient fashion.

3)Are there alternative approaches which Revenue Scotland could take to facilitate greater use of electronic communications with taxpayers?

We refer to our answer to question 2.

4)Do you agree that the definition of electronic communications should provide Revenue Scotland with the flexibility to communicate electronically through a range of measures?

We reiterate our comments regarding the necessary balance between email and SETs in the definition of electronic communications.

5)Are there any specific circumstances, excluding consideration of opt-out arrangements, where you consider that the use of electronic communications would not be appropriate?

We consider that where there is a formal legal notice or any form of notification that concerns a sanction that extra care should be taken in the use of electronic communications. Appropriate safeguards must be in place to ensure that such notices reach the concern parties.

We note from the consultation that Revenue Scotland would still intend to use recorded delivery/signed for post, including for example correspondence for high value cases or where court rules require this.[3]

6)What process do you think Revenue Scotland should put in place to enable taxpayers to opt out of receiving electronic communications?

We consider that the process of opting out should be simple and require affirmative approval on behalf of the individual taxpayer, in line with the aim of this proposal to make electronic communications the default. We highlight the need for a clear and consistent guidance for communications and reiterate our suggestion that Revenue Scotland discuss this with Registers of Scotland.

7)What measures should be put in place to ensure that taxpayers are aware of the opt out?

We consider that the risk of losing contact with taxpayers who are not digitally adept is heightened by the switch to default electronic communications.

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[3] Modernising Revenue Scotland's tax administration framework – communications from Revenue Scotland to taxpayers: Consultation

We consider that there needs to be a consistent and uniform approach to sharing information with both taxpayers and agents, to ensure that both parties receive the same information from Revenue Scotland. We further consider that where a client has changed agent that there should be an option to opt back in.

8)Do you agree with the proposal that a copy of an electronic communication will be proof that information was delivered by electronic communications, unless there is evidence to the contrary?

We consider what is classed as evidence to the contrary is the key aspect of this proposal. If an email communication receives a bounce back which is not noted, for example from a defunct email inbox, how does the taxpayer evidence that they did not receive this communication? We consider that these proposals would benefit from clarity regarding such bounce-back messages.

We note that the consultation document highlights that Revenue Scotland will be seeking to align with existing rules in place for income and corporation tax.[4] We consider this appropriate in principle, however, we highlight that this framework was designed for individual taxes rather than a transactional tax such as LBTT.

9)Do you agree with the proposal that a notice transmitted by electronic communications is received on the day of transmission, unless there is evidence to the contrary?

We highlight our answer to question 8.

10)If in agreement with the proposal, do you agree that it would be appropriate to align with the presumptions already in operation for HMRC?

Yes, we consider this appropriate as evidenced by our answer to question 8.

[4] Modernising Revenue Scotland's tax administration framework – communications from Revenue Scotland to taxpayers: Consultation

11)What action could Revenue Scotland take to address the risks of error and uncertainty highlighted above?

We consider that the utilisation of an internal system to monitor error and uncertainty surrounding digital comms, such as email bounce-back, is essential.

12)Do you consider that the audit process and support that Revenue Scotland has in place are effective in supporting taxpayers in their interactions with Revenue Scotland?

We have no comments.

13)Do you agree that service by ordinary post is a proportionate alternative means of communication to those taxpayers who do not have a digital means of communication or who otherwise opt out of electronic communications?

Yes, we consider it appropriate.

14)Do you agree with the opportunities, benefits, challenges and risks associated with the use of ordinary post as set out above? Please provide an explanation for your answer.

Yes, as we utilise post in our practise and consider the list appropriate. We highlight that the same risks that are present in using ordinary post will still exist in electronic by default in a differing format.

15)Where correspondence is served by ordinary post, do you agree with the proposal that second class post would primarily be used?

Yes, we consider this appropriate if Revenue Scotland believes it sufficient to prove delivery. We note the distinction in the consultation document between regular correspondence and high import items such as legal notice.[5]

16)Do you agree with the proposed rebuttable presumptions of delivery for service by first and second class ordinary post within the UK?

Yes, we consider this appropriate.

17)If presumptions were introduced, on what grounds do you think these should be rebuttable by the intended recipient?

We have no specific comments. We consider that this point is broader than just this consultation and requires further detailed input from stakeholders across the tax advice sector, as the consultation acknowledge. We highlight that evidential presumptions cannot be changed through an operational change and must be consulted upon more widely with legal and justice stakeholders, including the judiciary.

We highlight the previous work done by the Scottish Law Commission concerning the postal acceptance rule.[6] We note that section 14 of the Contract (Formation and Remedies) (Scotland) Act 2026 ("the 2026 Act") abolishes the postal acceptance rule[7] and suggest that Revenue Scotland study this closely. For clarity, we highlight that the abolition of the postal acceptance rule under section 14 of the 2026 Act only applies to contract formation.

18)Relatedly, what steps could be taken to address the risks set out above? Are there other risks or issues which should be considered and addressed?

We have no comments.

[5] Modernising Revenue Scotland's tax administration framework – communications from Revenue Scotland to taxpayers: Consultation
[6] Report 252: Review of Contract: Formation, Interpretation, Remedies for Breach, and Penalty Clauses | Scottish Law Commission
[7] Contract (Formation and Remedies) (Scotland) Act 2026

19)How much notice would taxpayers and agents need for these changes, and how could Revenue Scotland best communicate it?

We have no comments.

20)Do you have any information which could inform a draft BRIA relating to the proposals set out in this consultation?

We have no comments.

21)Are you aware of any examples of particular current or future impacts, positive or negative on young people, (children, pupils, and young adults up to the age of 26) of any aspect of the proposals in this consultation?

We have no comments.

22)Are you aware of any examples of potential impacts, either positive or negative, that you consider any of the proposals in this consultation may have on the environment?

We have no comments.

23)Are you aware of any examples of how the proposals in this consultation may impact, either positively or negatively, on these with protected characteristics (age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation)?

We have no comments.

24)Are you aware of any examples of potential impacts, either positive or negative that you consider any of the proposals in this consultation may have on groups or areas at socio-economic disadvantage (such as income, low wealth or area deprivation)?

We have no comments.

25)Are you aware of any examples of how the proposals in this consultation might impact, positively or negatively, on island communities in a way that is different from the impact on mainland or other areas?

We have no comments.

26)Are you aware of any examples of how the proposals in this consultation might impact, either positively or negatively, on rural communities on mainland Scotland?

We have no comments.

27)Are you aware of any examples of how the proposals set out in this consultation may impact, positively or negatively, on consumers in Scotland?

We have no comments.

For further information, please contact:

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