

Corresponding with Revenue Scotland by email

The following information is provided to help you decide whether you want to deal with Revenue Scotland by email and what that means.

Revenue Scotland takes the security of personal information very seriously. It is therefore important that you understand the risks of email communication before deciding whether you wish to use this method of contacting us. Revenue Scotland can email you but we will not discuss personal tax information unless you accept and confirm the risks of doing so.

About the risks

The main risks associated with using email to communicate with Revenue Scotland are:

- confidentiality and privacy – there is a risk that emails sent over the internet may be intercepted
- confirming your identity – it is crucial that we only communicate with established contacts, using correct email addresses
- there is no guarantee that an email received over an insecure network such as the internet has not been altered during transit
- attachments to emails could contain malware (a virus or malicious code)

How we can reduce the risks

Revenue Scotland uses a Secure Messaging Service (SMS) from within the Scottish Electronic Tax (SETS) system to communicate directly with agents.

If you would like to use email however, we will need you to confirm the following in writing by email:

- that you understand and accept the risks of using email
- that you are content for tax and financial information to be sent by email
- that attachments can be included

You can do this by stating:

“I hereby confirm that I accept the risk of communication with Revenue Scotland by email and consent to using this for future communication”.

If you are the authorised agent or representative, Revenue Scotland needs you to confirm in writing by email that your client understands and accepts the risks.

Please also:

- send us the names and email addresses of all people you would like us to use email with – for example you, your staff, your representative
- confirm that your spam filters are setup so as not to reject and/or automatically delete Revenue Scotland emails

How we use your agreement

Your confirmation will be held on file and will apply to future email correspondence. Revenue Scotland will review the agreement at regular intervals to ensure there are no changes.

Opting out

You may opt out of using email at any time by letting us know.

More information

To find more information about Revenue Scotland's privacy policy, visit www.revenue.scot/legal-notice

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