

# Dispute Resolution Factsheet: Mediation

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This Factsheet sets out information on resolving disputes over Revenue Scotland decisions through mediation.

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## What is mediation?

Mediation is an alternative form of dispute resolution which allows both parties to talk about the issue with the help of an independent person, a mediator. The mediator's role is to find a solution which both parties can accept.

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## When can you request mediation?

You may request mediation, and we may offer it, at any point. For example, if you are not satisfied with the conclusions of a review, then either we or you can invite the other to enter into mediation.

Not all disputes will be appropriate for mediation.

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## Requesting mediation

To request mediation, please ensure all communication is clearly marked '**Request mediation**' and follow the instructions below:

**Taxpayers** should send an email to our dedicated enquiries mailbox [lbtt@revenue.scot](mailto:lbtt@revenue.scot), alternatively you can write to us at: Revenue Scotland, PO Box 24068, Victoria Quay, Edinburgh, EH6 9BR.

**Agents** Should submit the request using the Secure Message Service (SMS) within SETS.

We will acknowledge your request and contact you with details of the proposed mediation. The mediator will be an independent third party procured by Revenue Scotland, or you may choose to nominate a mediator yourself.

The costs of mediation will be split evenly between you and Revenue Scotland. We will notify you of the anticipated cost of the mediation before the first session takes place.

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## Mediation and other methods of Dispute Resolution

You may still be able to give us a notice of review or give a notice of appeal to the Scottish Tax Tribunal in relation to a decision you disagree with if:

- you do not agree to an offer of mediation with us;
- mediation is entered into, but fails to wholly resolve the dispute; or
- we do not make an offer to enter into mediation, or we refuse your request to enter into mediation.

More information is available in our Factsheets on 'Dispute Resolution: Review' and 'Dispute Resolution: Scottish Tax Tribunals', available on our website.

Particular rules apply in relation to a Land and Buildings Transaction Tax land transaction involving joint buyers or one of a group of trustees where the buyer is a trust. If one of the joint buyers or relevant trustees agree with us to enter into mediation we must notify each of the other buyers or relevant trustees whose identity we know and any of them may be a party to the mediation. In addition, the agreement of all the buyers or relevant trustees is required if the mediation is to be settled by agreement.

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## Concluding mediation

Mediation is concluded by:

- a settlement being entered into and agreed between us; or
  - no settlement agreement has been entered into, and one or both parties withdraw from mediation.
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## Next steps

If mediation fails to resolve the dispute, provided you have not already done so, you can submit a Notice of Review to us to request a review of the decision you disagree with, or you can submit a notice of appeal to the Scottish Tax Tribunal. Further information is available in our Factsheets, 'Dispute Resolution: Review' and 'Dispute Resolution: Scottish Tax Tribunals', available on our website.

### **Charter of Standards and Values**

Revenue Scotland has published a Charter of Standards and Values which sets out the behaviours which taxpayers, their agents and representatives, and staff from Revenue Scotland, Registers of Scotland (RoS) and the Scottish Environment Protection Agency (SEPA) can expect from each other. The Charter is available on our website at: <https://www.revenue.scot/who-we-are/charter-standards-and-values>.

### **Contact us**

**Agents** with a tax specific / mediation query should contact Revenue Scotland using the Secure Message Service (SMS) within SETS.

**Taxpayers** - To avoid delays we recommend you contact Revenue Scotland by email at: [lbtt@revenue.scot](mailto:lbtt@revenue.scot)

The Revenue Scotland Support desk can also be contacted on 0300 0200 310 (lines are open Monday to Friday 10:00 – 12:00 and 14:00 – 16:00). Please note some requests cannot be actioned over the telephone.

Alternatively if preferred options listed above are not suitable you can write to us at: Revenue Scotland, PO Box 24068, Victoria Quay, Edinburgh, EH6 9BR.