

Dispute Resolution Factsheet: Scottish Tax Tribunals

This Factsheet sets out information on making an appeal to the Scottish Tax Tribunals if you are dissatisfied with a Revenue Scotland decision.

What is a Tribunal?

A Tribunal is a panel or body which has the authority to judge or make determination on certain claims, appeals and/ or disputes.

What is the role of the Scottish Tax Tribunals?

The Scottish Tax Tribunals will handle appeals on decisions made by Revenue Scotland on Land & Buildings Transaction Tax (LBTT) and the Scottish Landfill Tax (SLfT). The Tribunal members are completely independent from Revenue Scotland, and are appointed by Scottish Ministers. Tribunal members will consider the facts of each case, and will issue a decision in each case.

Two Tribunals have been established - the First-tier Tribunal decides appeals against Revenue Scotland decisions, whilst the Upper Tax Tribunal decides appeals on a point of law from the decisions of the First-tier Tribunal.

You can find out more about the Scottish Tax Tribunals on their website at:
<http://taxtribunals.scot/>.

When you can appeal to the Tax Tribunals

You can appeal to the Scottish Tax Tribunal against a Revenue Scotland decision if it falls within the list of 'appealable' decisions set out in the Revenue Scotland and Tax Powers Act 2014, section 233 and referred to in our guidance at **RSTP6002** and **RSTP6004**.

You cannot appeal against a decision by us:

- to amend your self-assessed tax return while an enquiry is in progress and the enquiry has not been completed (see **RSTP1004**);
- which you have already given a notice of review about and the review has not been concluded or treated as concluded (see **RSTP6006**); or
- which you have already entered into a settlement agreement with us about, and you have not withdrawn from the agreement (see **RSTP6013**).

You can make an appeal to the Scottish Tax Tribunal without having previously given a notice of review to Revenue Scotland or having entered into mediation with us on the same matter .

After you have given a notice of appeal to the Tribunal, you can still seek to enter into mediation with us and/ or enter into a settlement agreement at any time before the appeal is determined.

You should note particular rules apply in relation to a LBTT land transaction involving joint buyers or a buyer which is a trust. See our guidance at **RSTP6015**

How to make an appeal

Information on how to make an appeal and downloadable application forms are available on the Scottish Tax Tribunals website at <http://taxtribunals.scot/> or you can email the Tribunals at taxtribs@scotland.gsi.gov.uk. **Please do not send the notice of appeal to Revenue Scotland**- the Tribunal will inform us of your appeal separately.

Further guidance on making an appeal is available at our guidance at **RSTP6008**, including the time limits which apply to notices of appeal.

Requesting a late notice of appeal

If you wish to give a notice of appeal to the Tribunal after the time limit, we will consider your request and notify you of our decision. To request a late notice of appeal, you should write to us at Revenue Scotland, PO Box 24068, Victoria Quay, Edinburgh, EH6 9BR. Your letter must be clearly marked '**Request for late notice of appeal**'. You should do this **before** you notify the Tribunal.

Further guidance on requesting a late notice of appeal is available at **RSTP6008**.

Carrying out an appeal and effects of an appeal

Once you have given a notice of appeal the Tribunal will make its determination, and may conclude that the Revenue Scotland view of the matter is to be upheld, varied or cancelled.

The Tribunal's decision is final but, subject to certain rules, you or we may have a right of onward appeal from the First-tier Tax Tribunal for Scotland (see **RSTP6010**) or Upper Tax Tribunal for Scotland (see **RSTP6011**).

Further information on carrying out an appeal and the effects of an appeal is available in our guidance at **RSTP7007**.

Next steps

You can find information and guidance on Revenue Scotland's Dispute Resolution process on our website at: <https://www.revenue.scot/compliance-dispute-resolution/dispute-resolution-process>. Further information on mediation is available in our Factsheet, 'Dispute Resolution: Mediation'.

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

You can contact Revenue Scotland by post at: Revenue Scotland, PO Box 24068, Victoria Quay, Edinburgh, EH6 9BR, or email us at: info@revenue.scot. You can contact us by phone on 0300 0200 310 (lines are open Monday to Friday, 9am to 4pm with the exception of Thursday when lines open at 10am).