

Enhanced Support Policy

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1. Introduction

1.1 Revenue Scotland is responsible for the collection and management of Scotland's devolved taxes, currently Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT).

1.2 Revenue Scotland is a non-ministerial office. It is a part of the Scottish Administration and accountable to the Scottish Parliament. This ensures that the administration of the taxes is independent and impartial.

1.3 The Enhanced Support Policy is a key element of Revenue Scotland's equalities action plan. The action plan sets out how Revenue Scotland will strengthen equalities in its operations both as a service provider and as an employer. The action plan draws on guidance from the Equality and Human Rights Commission, a consultation exercise and evidence gathered across Revenue Scotland's functions.

1.4 The policy complements the [Charter of Standards and Values](#) which sets out Revenue Scotland's service offering commitment and the standard of behaviour users (usually taxpayers and/or their agents) can expect to receive. Further information on equalities and this policy can be found on the Revenue Scotland [website](#).

1.5 The policy defines what enhanced support is and the approach to providing it. The Enhanced Support Policy is intended to support users of Revenue Scotland's services by providing adjustments to the service offering. The policy aims to assist those who need enhanced support to meet their tax obligations.

1.6 The Revenue Scotland website will prominently display enhanced support information. The launch of the policy will be supported by a publicity campaign using social media channels.

2. Summary of Enhanced Support Policy

- Someone who needs Enhanced Support is defined as: someone who, due to their health, life experience or personal circumstances (temporary or permanent), requires enhanced support and without which, would be susceptible to detriment or disadvantage.
- The Enhanced Support service is voluntary, it aims to deliver a tailored service within the legal framework. Examples of enhanced support could include minimising the number of members of staff users interact with or allowing users more time to respond to Revenue Scotland communications.
- Support needs can be complex, and the type of support required can change over time due to increasing or difficult life events. This may include a worsening of an existing situation or condition. For example, a health condition may require regular stays in hospital.
- Users engaging with Revenue Scotland may face multiple issues. An example of this would be someone with a mental health condition suffers a family bereavement resulting in financial hardship.

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- Revenue Scotland staff may be proactively informed by users of the requirement for enhanced support. Staff will also help to identify where someone may benefit from the enhanced support policy. Staff members will discuss individual needs and where possible tailor the service accordingly.
- In line with General Data Protection Regulations (GDPR), consent would be sought from users to record information onto systems.
- Revenue Scotland must continue to adhere to legislation. Revenue Scotland may not be able to grant all requests for enhanced support adjustments. Revenue Scotland will seek to assist where possible by reviewing each request for enhanced support on a case-by-case basis and making reasonable adjustments in line with legislation and policy.

3. Why have an Enhanced Support Policy?

3.1 Revenue Scotland wants to treat everyone who uses its services with fairness, dignity and respect. Sometimes people need help to understand their tax responsibilities. It is important to have the right support available for those engaging with the organisation, ensuring no one is disadvantaged.

3.2 Revenue Scotland is not anticipating a high volume of requests for enhanced support measures from users. Revenue Scotland has been working with a small number of users who would benefit from this service. It is recognised there may be an increasing demand for service adjustments due to a rise in people experiencing financial difficulty and/or requiring mental health services.

4. Legal obligations

4.1 Revenue Scotland has a duty under the [Equality Act 2010](#) to play a part in promoting equality and diversity and advancing equality of opportunity and fostering good relations between different people when carrying out activities. This is set out in:

- [Public Sector Equality Duty](#) provides the framework for Revenue Scotland to positively contribute to a more equal society through day-to-day business, including the adoption of an inclusive approach, by removing barriers and creating better services for everyone.
- [Fairer Scotland Duty](#) requires the public sector to tackle inequalities, including those caused by socio-economic disadvantage.

5. Potential users of the policy

5.1 Revenue Scotland anticipates the service is likely to be used mainly by taxpayers who do not have agents to represent them. Revenue Scotland welcomes requests for reasonable adjustments from anyone who asks for assistance. Revenue Scotland staff will also proactively offer the service to those identified as potentially benefitting from the service.

5.2 Below are examples of potential users:

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- taxpayers – including those submitting conveyance or transfer returns and payments, lease or 3-year lease reviews, payment of or requesting a repayment of Additional Dwelling Supplement and landfill operators submitting Scottish Landfill tax returns and payments; and
- agents – acting on behalf of taxpayers.

Where appropriate, sometimes a wider application of this policy could also include:

- stakeholders interacting with Revenue Scotland;
- suppliers of products and services; and
- colleagues in other government departments or public bodies who interact with Revenue Scotland.

6. User needs

6.1 Support needs can be complex, and the type of support needed can change and some users may experience multiple concerns at the same time.

6.2 Requests for enhanced support measures will be considered on a case-by-case basis. Users can get enhanced support if their health condition or personal circumstances make it difficult when using Revenue Scotland's services. For example, someone who experiences:

- communication difficulties, this can include not being a native English speaker
- regular / sustained periods in hospital
- reduced mobility or physical difficulties (short or long term)
- mental health conditions like depression, stress or anxiety (short or long term)
- sensory difficulties e.g. visual, speech and hearing impairments
- dyslexia, autism and cognitive difficulties
- financial difficulties (including with tax obligations). This could mean not affording essentials such as food, rent or bills
- an adverse life event such as bereavement, redundancy, or caring responsibilities
- digital exclusion (lack of access to technology and / or understand how to use technology)
- memory concerns
- domestic abuse including economic abuse.

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7. Delivering inclusive and accessible services

7.1 Revenue Scotland recognises that people understand and express themselves in different ways. Revenue Scotland aims to provide inclusive communications which means sharing information in a way that everybody can understand.

7.2 Revenue Scotland aims to be accessible, collaborative, transparent and keen to learn from others and to share our experiences and expertise.

7.3 Revenue Scotland is committed to providing accessible services that are, where possible, designed and informed by user needs. Revenue Scotland has engaged external users in designing this policy and is committed to reaching out to users to inform services in the future.

8. Informing Revenue Scotland of an enhanced support need

8.1 Users can choose to inform Revenue Scotland of an enhanced support need using one of a number of communication channels – see [ANNEX 1 – Communication channels](#)

8.2 Users can let Revenue Scotland know of their requirements and Revenue Scotland will aim to provide a tailored solution based on the user's individual circumstances.

9. Revenue Scotland staff may proactively introduce the Enhanced Support Service

9.1 Revenue Scotland aims to record telephone calls for quality, training, and monitoring purposes. As part of the enhanced support service, telephone calls and correspondence may be monitored for certain circumstances and where appropriate Revenue Scotland staff may offer users the opportunity to opt into the enhanced support service.

9.2 Where appropriate, Revenue Scotland will ask users to give Revenue Scotland consent to record information for the purpose of providing all reasonable support and/or assistance. Further information is contained in Revenue Scotland's [Privacy Notice](#).

10. When will Revenue Scotland not accept a request for enhanced support?

10.1 Revenue Scotland may not be able to grant all requests for enhanced support adjustments. However, where possible Revenue Scotland will assist.

10.2 For example, Revenue Scotland may not be able to provide a user with access to a member of staff in their native language. However, in this scenario a third party could be authorised and interpret during telephone calls with Revenue Scotland.

10.3 Revenue Scotland is open to requests for reasonable adjustments from anyone who needs it. As stated above, Revenue Scotland will consider each request for enhanced support on a case-by-case basis and make reasonable adjustments to assist in line with legislation and policy. Please refer to the [Revenue Scotland Enhanced Support website page](#) for more information on assistance Revenue Scotland can offer.

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11. Providing support

11.1 Revenue Scotland staff will ask users questions to understand their needs and offer solutions. Members of staff will use judgement and take a flexible approach. Examples of this would include limiting the number of staff members that users need to interact with; offering payment holidays or Time to Pay arrangements; help registering a power of attorney and allowing more time for a taxpayer to respond to correspondence.

11.2 Taxpayers can appoint someone to talk to Revenue Scotland on their behalf. This could be a solicitor, accountant, friend, relative or an adviser from a voluntary organisation.

11.3 [Contact Scotland](#) is a video relay service, providing instant British Sign Language (BSL) video interpreting for calls to Revenue Scotland. Contact Scotland is funded by the Scottish Government and interpreters are fully qualified and registered (NRCPD, SRLPDC or equivalent). Further information can be found in the [Contact Scotland welcome video](#).

11.4 Revenue Scotland may be able to provide communications in alternative formats including braille, large print and foreign languages.

11.5 Revenue Scotland will signpost users to the external organisations e.g. [Citizen's Advice Bureau](#) or [Step Change](#) who may be able to provide support.

11.6 Revenue Scotland can be contacted in several different ways. Please refer to [ANNEX 1 – Communication channels](#) for more information.

11.7 Please refer to the [Revenue Scotland Enhanced Support website page](#) for more information on assistance Revenue Scotland may be able to provide.

12. Highlighting rights to taxpayers

12.1 Revenue Scotland will continue to highlight to taxpayers their rights and how to exercise them, for example:

- The right to a [review](#) of an appealable decision
- The right to [appeal](#)
- The statutory obligation to provide information and assistance as per [Revenue Scotland and Tax Powers Act 2014, Part 3, 2\(b\)](#)
- How to raise a [complaint](#)

13. Support and resolution during compliance, disputes and tribunal

13.1 Revenue Scotland staff will be sensitive and empathetic to individual circumstances and needs. Staff members will discuss service adjustments that may be provided to support taxpayers to meet their obligations.

Unable to submit tax return on time

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13.2 It is Revenue Scotland's responsibility to collect tax that is due, and Revenue Scotland has limited discretion in this regard. There are provisions in law that may apply to support taxpayers with enhanced support. Examples of this include accepting the taxpayer's circumstances as a [reasonable excuse](#) for not submitting a tax return on time resulting in the cancellation of a penalty.

13.3 Revenue Scotland will also consider if it is appropriate to apply [special circumstances](#) for uncommon or exceptional circumstances.

13.4 In very limited circumstances, Revenue Scotland may pause an intervention while support is sought, including from medical professionals.

13.5 Users should contact Revenue Scotland at the earliest opportunity using one of the following communication channels [ANNEX 1 – Communication channels](#).

Unable to settle tax bill in full

13.6 Revenue Scotland is committed to working empathetically with anyone facing financial difficulties to agree affordable payment arrangements. Revenue Scotland is willing to work with and provide support to users at any stage in the process including after agreeing a payment arrangement.

13.7 Revenue Scotland encourages anyone facing financial difficulties to contact the organisation as soon as possible at rsdebt@revenue.scot. When someone gets in touch they will be asked about their circumstances, allowing options to be explored to support the individual. Taxpayers may be asked to complete an Income and Expenditure form.

13.8 For further information, please read the guidance on [Difficulties paying your tax bill on time](#). Alternatively, contact rsdebt@revenue.scot or telephone 03000 200 310.

Tax return is under enquiry

13.9 It is recognised that tax compliance enquiries and litigation can be difficult and stressful, particularly for those who are unrepresented and may feel unable to cope.

13.10 When carrying out its statutory functions, Revenue Scotland aims to identify those who require enhanced support. It is committed to providing the support needed to help people manage their tax affairs and resolve the points under enquiry with minimal delay.

13.11 All reasonable efforts will be made to support those taxpayers by, for example, limiting the number of people users interact with throughout the process.

13.12 Revenue Scotland may also allow unrepresented taxpayers and those in circumstances which make them vulnerable more time to make decisions.

13.13 Revenue Scotland will:

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- support all taxpayers who have difficulties during an investigation by explaining issues in a clear and empathetic way
- set out options for the way forward throughout the whole process
- work to resolve issues without the need to go to tribunal
- signpost taxpayers to organisations who offer independent support and advice.

13.14 For further information, please read the guidance on [RSTP1001 - Tax returns, enquiries and assessments | Revenue Scotland](#). Alternatively, contact Revenue Scotland using one of the communication channels detailed in [ANNEX 1 – Communication channels](#).

Seeking a review or submitting an appeal to the Tax Tribunal

13.15 Revenue Scotland will work to help settle disputes by agreement where possible. Revenue Scotland is open to settling disputes by agreement at any point, including during litigation. Revenue Scotland Staff will be sensitive to individual circumstances and will work with taxpayers who request/wish to receive enhanced support during a review or tribunal.

13.16 Where a case does involve a tribunal, Revenue Scotland will ensure that unrepresented customers or those needing extra help are supported in developing their position, for example by helping them gather papers for their case and seek to ensure those who need enhanced support are supported appropriately throughout the tribunal process.

13.17 For further information please read the following guidance:

[Review process for resolving Disputes Revenue Scotland](#)

[Mediation process for resolving disputes Revenue Scotland](#)

13.18 Alternatively for information about a review please contact reviews@revenue.scot

14. Future actions: Commitment to equality of access and continuous improvement

14.1 This policy is an element of Revenue Scotland's continued commitment to develop and embed equality, diversity, and inclusive behaviours.

14.2 To be fully inclusive requires sustained commitment. Revenue Scotland published a [Equalities Mainstreaming Progress Report](#) in August 2022. There are areas where there is work to do and this policy is one element of Revenue Scotland's equalities work.

14.3 This policy is intended to complement the various ambitions in the action plan. For example, website improvements, improving the accessibility of Revenue Scotland's guidance and seeking/implementing user feedback to improve services.

15. Staff training, skills, and support

15.1 It is important Revenue Scotland staff have the skills to deliver services and compliance activity in a user-focused way. Priority skills include discretion; ability to identify and converse empathetically with users who need enhanced support and awareness of

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equality issues.

15.2 Revenue Scotland staff who interact with service users will receive training prior to launch of the Enhanced Support service or when they join the organisation. Training includes understanding the policy; identifying and communicating with users and potential users of the Enhanced Support service; examining case study examples and where staff can access support. Toolkits and process documentation will also be made available to staff including how to accurately record information on Revenue Scotland systems.

15.3 Regular qualitative checks will be conducted to check that user focused, and empathetic behaviors are demonstrated consistently across operational areas and embedded into Revenue Scotland's culture.

15.4 Staff will be fully supported via employee assistance services if they experience stress because of working with, for example, users who indicate suicide or self-harm or those displaying unacceptable behaviours towards staff members. Revenue Scotland staff have access to an Employee Assistance Service providing free, independent, and confidential support to everyone in Revenue Scotland. Their services include a free confidential helpline; professional counselling sessions; and a range of health and wellbeing workshops.

15.5 Further information on Revenue Scotland's unacceptable behaviours policy can be found [here](#).

16. Conclusion

16.1 Revenue Scotland has consulted extensively with stakeholders to consider best practice to implement the policy. Revenue Scotland will continue to build on the policy by listening to and acting on feedback received and learning from the experience of others.

16.2 Revenue Scotland is committed to equality of opportunity and recognises its responsibility as a public body to uphold the integrity and credibility of Scotland's tax system. All reasonable steps will be taken to provide the support and assistance required.

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17. ANNEX 1 – Communication channels

17.1 Revenue Scotland has its own [YouTube channel](#) and is committed to adding more content to this channel to help support taxpayers to comply with their obligations.

17.2 The settings on Revenue Scotland's YouTube channel can be changed to include subtitles in an alternative language [**Please note:** subtitles are provided by YouTube. RS are not responsible for the translation].

17.3 There are still barriers in place for some. For example, users who:

- cannot use, or do not have access to, digital services
- need assistance to use digital services.

17.4 Revenue Scotland aims to take a digital by design approach. However, the aim is not to exclude anyone. Paper copies of this Policy can be made available.

17.5 Paper tax returns and/or cheques can be accepted on an exceptional basis.

17.6 For those who cannot submit tax returns / forms or pay electronically, please inform Revenue Scotland by using the following options:

Telephone: **03000 200 310**.

Alternatively, users can write to the following address:

Revenue Scotland

PO Box 24068

Edinburgh

EH6 9BR

Or by email:

- lbtt@revenue.scot for Land and Buildings Transaction Tax (LBTT)
- slft@revenue.scot for Scottish Landfill Tax (SLFT)

17.7 Information supplied will be treated in line with [General Data Protection Regulation \(GDPR\) requirements](#) and [Revenue Scotland's Privacy Notice](#).

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18. ANNEX 2 – Local authorities

For enhanced support purposes, Revenue Scotland does not provide a face-to-face service. Libraries and local community centres may have services available to allow users to interact with Revenue Scotland in a digital way. If users are using public facilities to deal with their tax affairs, care should be taken to protect personal or financial information. Local authority website links and contact numbers are shown below.¹

Aberdeen City Council	0300 020 0292	Inverclyde Council	0147 571 5901
Aberdeenshire Council	0345 608 1208	Midlothian Council	0131 270 7500
Angus Council	0345 277 7778	North Ayrshire Council	0129 131 0000
Argyll and Bute Council	0154 660 5521	North Lanarkshire Council	0345 143 0015
City of Edinburgh Council	0131 200 2000	Orkney Islands Council	Kirkwall Service – 0185 687 3535 Stromness Service 0185 687 3535 extension 3033
Clackmannanshire Council	0125 945 0000	Perth and Kinross Council	0173 847 5000
Comhairle nan Eilean Siar (Western Isles)	Stornoway 0185 160 0501 Tarbet 0185 950 2367 Balivanich 0187 060 2425 Castlebay – 0187 181 0431	Renfrewshire Council	0300 300 0300
Dumfries and Galloway Council	0303 333 3000	Scottish Borders Council	0300 100 1800
Dundee City Council	0138 243 4000	Shetland Islands Council	0159 569 3535
East Ayrshire Council	0156 355 4400	South Ayrshire Council	0300 123 0900
East Dunbartonshire Council	0300 123 4510	South Lanarkshire Council	0303 123 1015
East Lothian Council	0162 082 7827	Stirling Council	01786 404 040
East Renfrewshire Council	0300 300 0300	The Highland Council	01349 886 650
Falkirk Council	0132 450 6070	The Moray Council	01343 563 456
Fife Council	0345 155 0000	West Dunbartonshire Council	0141 951 7930
Glasgow City Council	0141 287 2000	West Lothian Council	0150 628 0000

¹ Details will be reviewed periodically.