

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 6 – Tax Returns, Enquiries and Assessments

Chapter 3 — Tax Returns

Filing dates

Section 82 – Dates by which tax returns must be made

120. This section provides a definition of “filing date”, being the date on which tax returns for the devolved taxes are due. A person who fails to make a return on or before the filing date is liable to a penalty under section 159 of the Act.

Amendment and correction of returns

Section 83 – Amendment of return by taxpayer

121. This section provides for the amendment of a tax return by the taxpayer and allows Revenue Scotland to specify the form and content of any notice of such an amendment. It sets out that the taxpayer must make an amendment within 12 months of either the filing date (which is defined) or any other dates that the Scottish Ministers may prescribe by order (and different provision may be made for different devolved taxes). The power for the taxpayer to amend the return by notice under this section does not apply where sections 87 or 93 apply, which involve Revenue Scotland making its own amendment to the return either during the course, or on completion, of an enquiry.

Section 84 – Correction of return by Revenue Scotland

122. This section provides that Revenue Scotland may correct returns for obvious errors or omissions by notice to the taxpayer. The correction must be within 12 months from the date the return or amended return is made. The taxpayer may amend the return to reject the correction during the amendment period, which is provided for in section 84(5). However, if that period has expired, the taxpayer can amend the return within three months of the date the notice of correction was issued by Revenue Scotland.