

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 6 – Tax Returns, Enquiries and Assessments

Chapter 4 — Revenue Scotland Enquiries

Amendment of return during enquiry

Section 87 – Amendment of self-assessment during enquiry to prevent loss of tax

125. This section provides for the amendment of a tax return by a designated officer during the course of an enquiry. The amendment can only be made where the designated officer forms the opinion that the amount stated in the self-assessment contained in the return is insufficient and that unless the assessment is immediately amended there is likely to be a loss of tax to the Crown. Where an enquiry is made into an amended return and is limited by provision under section 86(2) and (3), it limits the ability of the designated officer to make their own amendment under this section to any tax deficiency which is attributable to the taxpayer's amendment made under section 83.
126. Where a designated officer issues notice of an amendment under this section, section 83 no longer applies and the taxpayer cannot therefore submit any further amendment of their own. The taxpayer must pay any amount, or additional amount, of tax chargeable as a result of an amendment under this section at the same time as the notice of the amendment is given. The period in which an enquiry is in progress is defined in subsection (5) for the purposes of this section and section 88.