

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 6 – Tax Returns, Enquiries and Assessments

Chapter 4 — Revenue Scotland Enquiries

Completion of enquiry

Section 93 – Completion of enquiry

132. This section provides for completion of an enquiry. An enquiry is completed when a designated officer notifies the relevant person (defined in section 85(2)(a)) that the enquiry is complete (a “closure notice”). The closure notice must state the conclusions reached in the enquiry and must be given no later than three years after the relevant date (defined in section 85(3)). If no closure notice is given, an enquiry is also treated as complete three years after the relevant date. A designated officer can make an amendment of a return and give it to the relevant person with the closure notice. The taxpayer must pay any amount, or additional amount, of tax chargeable as a result of an amendment under this section within 30 days of the closure notice being given. 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.

Section 94 – Direction to complete enquiry

133. This section provides for the person who made the return to apply to the tribunal to give a direction that Revenue Scotland should issue a closure notice. The tribunal must give the direction unless it is satisfied that Revenue Scotland has reasonable grounds for not giving a closure notice within that period.