

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 6 – Tax Returns, Enquiries and Assessments

Chapter 5 — Revenue Scotland Determinations

Section 95 – Determination of tax chargeable if no return made

134. This section provides that, in the circumstances where a designated officer has reason to believe a person is liable to pay tax, and that person has not filed a tax return with Revenue Scotland by the date by which it believes a return was required to be made (the “relevant filing date”), Revenue Scotland may make a determination of the amount of tax to be charged. Notice of the determination must be given to the person believed to be liable for the chargeable tax, including a statement of the date on which the notice was issued. A determination cannot be made more than five years after the relevant filing date or, if the Scottish Ministers by order prescribe another date, five years after that date. The taxpayer must pay the amount of tax chargeable as a result of a determination under this section immediately upon receipt of the determination.