

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 6 – Tax Returns, Enquiries and Assessments**

#### *Chapter 6 — Revenue Scotland Assessments*

#### **Assessment of loss of tax or of excessive repayments**

#### *Section 99 – Assessment to recover excessive repayment of tax*

138. This section provides for an assessment to be made to recover an excessive repayment of tax including any interest that may have been paid.