

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 6 — Revenue Scotland Assessments

Assessment of loss of tax or of excessive repayments

Section 100 – References to “Revenue Scotland assessment”

139. This section provides for references to “Revenue Scotland assessment” in the Act to mean assessments made under section 98 or 99.