



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 6

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

#### CHAPTER 3

##### TAX RETURNS

###### *Filing dates*

#### **82**      **Meaning of “filing date”**

In this Act “the filing date” in relation to a tax return is the date by which that return requires to be made by or under any enactment.