



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 6

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 6

REVENUE SCOTLAND ASSESSMENTS

Assessment of loss of tax or of excessive repayment

98 Assessment where loss of tax

- (1) This section applies if a designated officer comes to the view honestly and reasonably that—
- (a) an amount of devolved tax that ought to have been assessed as tax chargeable on a person has not been assessed,
 - (b) an assessment of the tax chargeable on a person is or has become insufficient, or
 - (c) relief has been claimed or given that is or has become excessive.
- (2) The designated officer may make an assessment of the amount, or additional amount, that ought in the officer's opinion to be charged in order to make good to the Crown the loss of tax.

Commencement Information

11 [S. 98](#) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Assessment of loss of tax or of excessive repayment is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

99 Assessment to recover excessive repayment of tax

- (1) If an amount of tax has been, but ought not to have been, repaid to a person that amount may be assessed and recovered as if it were unpaid tax.
- (2) If the repayment was made with interest, the amount assessed and recovered may include the amount of interest that ought not to have been paid.

Commencement Information

I2 [S. 99](#) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

100 References to “Revenue Scotland assessment”

In this Act “Revenue Scotland assessment” means an assessment under section 98(2) or 99(1), as the case may be.

Commencement Information

I3 [S. 100](#) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

101 References to the “taxpayer”

In sections 102 to 105 “taxpayer” means—

- (a) in relation to an assessment under section 98, the person chargeable to the tax,
- (b) in relation to an assessment under section 99, the person mentioned in section 99(1).

Commencement Information

I4 [S. 101](#) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

Changes to legislation:

Revenue Scotland and Tax Powers Act 2014, Cross Heading: Assessment of loss of tax or of excessive repayment is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)