



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 6

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 6

REVENUE SCOTLAND ASSESSMENTS

Notice of assessment and other procedure

105 Assessment procedure

- (1) Notice of a Revenue Scotland assessment must be served on the taxpayer.
- (2) The notice must state—
 - (a) the tax due,
 - (b) the date on which the notice is issued,
 - (c) the date by which—
 - (i) the amount, or additional amount, of tax chargeable as a result of the assessment (as mentioned in section 98(2)), or
 - (ii) the amount of tax or interest repaid that ought not to have been (as mentioned in section 99(1)),must be paid, and
 - (d) the time within which any review or appeal against the assessment must be requested.
- (3) The—
 - (a) amount, or additional amount, of tax chargeable as a result of the assessment (as mentioned in section 98(2)), or
 - (b) amount of tax or interest repaid that ought not to have been (as mentioned in section 99(1)),

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Notice of assessment and other procedure 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](#)

must be paid before the end of the period of 30 days beginning with the date on which the assessment is issued.

- (4) After notice of the assessment has been served on the taxpayer, the assessment may not be altered except in accordance with the express provisions of this Part or of Part 5.
- (5) Where a designated officer has decided to make an assessment to tax, and has taken all other decisions needed for arriving at the amount of the assessment, the officer may entrust to some other designated officer the responsibility for completing the assessment procedure, whether by means involving the use of a computer or otherwise, including responsibility for serving notice of the assessment.

Commencement Information

II S. 105 in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

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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\(3\)](#)