



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 6

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 6

REVENUE SCOTLAND ASSESSMENTS

Conditions for making Revenue Scotland assessments

103 Time limits for Revenue Scotland assessments

- (1) The general rule is that no Revenue Scotland assessment may be made more than 5 years after the relevant date.
- (2) An assessment of a person in any case involving a loss of tax or a situation brought about deliberately by the taxpayer or a related person may be made up to 20 years after the relevant date.
- (3) An assessment under section 99 (assessment to recover excessive repayment of tax) is not out of time if it is made within the period of 12 months beginning with the date on which the repayment in question was made.
- (4) If the taxpayer has died—
 - (a) any assessment on the personal representatives must be made within 3 years after the death, and
 - (b) an assessment is not to be made by virtue of subsection (1) in respect of a relevant date more than 5 years before the death.
- (5) Any objection to the making of an assessment on the ground that the time limit for making it has expired can only be made on a review or appeal against the assessment.
- (6) In this section—

Status: This is the original version (as it was originally enacted).

“related person”, in relation to the taxpayer, means—

- (a) a person acting on the taxpayer's behalf, or
- (b) a person who was the partner of the taxpayer,

“relevant date” means—

- (a) the filing date, or
- (b) the date on which the return was made, if the return was made after the filing date.