

## 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.