



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 6

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 5

REVENUE SCOTLAND DETERMINATIONS

96 Determination to have effect as a self-assessment

- (1) A Revenue Scotland determination has effect for enforcement purposes as if it were a self-assessment made by P.
- (2) In subsection (1) “for enforcement purposes” means for the purposes of Part 10.
- (3) Nothing in this section affects any liability of a person to a penalty for failure to make a tax return.