



Revenue Scotland and Tax Powers Act 2014

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PART 6

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 6

REVENUE SCOTLAND ASSESSMENTS

Assessment of loss of tax or of excessive repayment

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.