

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 6 – Tax Returns, Enquiries and Assessments

Chapter 1 — Overview

Section 73 – Overview

109. This section provides an overview of the matters that are dealt with in this Part of the Act, namely the assessment of the devolved taxes.