

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 6 – Tax Returns, Enquiries and Assessments**

##### ***Chapter 3 — Tax Returns***

#### **Amendment and correction of returns**

##### ***Section 83 – Amendment of return by taxpayer***

121. This section provides for the amendment of a tax return by the taxpayer and allows Revenue Scotland to specify the form and content of any notice of such an amendment. It sets out that the taxpayer must make an amendment within 12 months of either the filing date (which is defined) or any other dates that the Scottish Ministers may prescribe by order (and different provision may be made for different devolved taxes). The power for the taxpayer to amend the return by notice under this section does not apply where sections 87 or 93 apply, which involve Revenue Scotland making its own amendment to the return either during the course, or on completion, of an enquiry.