

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 4 — Revenue Scotland Enquiries

Notice and scope of enquiry

Section 85 – Notice of enquiry

123. This section sets out that a designated officer (defined in section 252) may enquire into a tax return, provided that notice of intention to carry out an enquiry is given to the taxpayer or the person who submitted the return on their behalf (the ‘relevant person’) within the period set out. It also limits the number of notices of enquiry that may be made in relation to any particular tax return.