

*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 6 — Revenue Scotland Assessments*

#### **Notice of assessment and other procedure**

#### *Section 105 – Assessment procedure*

144. This section provides the procedure for serving notice of a Revenue Scotland assessment on a taxpayer and also specifying what the notice of such an assessment must state (such as the amount of tax due, the date on which the notice is issued, the date by which the amount must be paid and the date by which any notice of review or appeal against the assessment must be given – see sections 235 and 242 for the relevant time limits relating to notices of review and appeal). The amount, or further amount, of tax chargeable (or tax or interest that is to be repaid) must be paid within 30 days of the date on which the assessment is issued.