



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 6

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

#### CHAPTER 4

##### REVENUE SCOTLAND ENQUIRIES

###### *Amendment of return during enquiry*

#### **87 Amendment of self-assessment during enquiry to prevent loss of tax**

- (1) If, at a time when an enquiry is in progress into a tax return, a designated officer forms the opinion—
- (a) that the amount stated in the self-assessment contained in the return as the amount of tax payable is insufficient, and
  - (b) that unless the assessment is immediately amended there is likely to be a loss of tax to the Crown,
- the officer may by notice to the relevant person amend the assessment to make good the deficiency.
- (2) If the enquiry is one that is limited by section 86(2) and (3) to matters arising from an amendment of the return, subsection (1) applies only so far as the deficiency is attributable to the amendment.
- (3) Where a designated officer gives notice under subsection (1), section 83 does not apply.
- (4) The taxpayer must pay any amount, or additional amount, of tax chargeable as a result of an amendment under this section immediately on receipt of notice of the amendment.

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*Status: This is the original version (as it was originally enacted).*

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- (5) For the purposes of this section and section 88 the period during which an enquiry is in progress is the whole of the period—
- (a) beginning with the day on which the notice of enquiry is given, and
  - (b) ending with the day on which the enquiry is completed.