



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 6

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 4

REVENUE SCOTLAND ENQUIRIES

Notice and scope of enquiry

85 Notice of enquiry

- (1) A designated officer may enquire into a tax return if subsection (2) has been complied with.
- (2) Notice of the intention to make an enquiry must be given—
 - (a) to the person by whom or on whose behalf the return was made (“the relevant person”),
 - (b) before the end of the period of 3 years after the relevant date.
- (3) The relevant date is—
 - (a) the filing date, if the return was made on or before that date, or
 - (b) the date on which the return was made, if the return was made after the filing date.
- (4) A return that has been the subject of one notice under this section may not be the subject of another, except a notice given in consequence of an amendment of the return under section 83.
- (5) A notice under this section is referred to as a “notice of enquiry”.

Status: This is the original version (as it was originally enacted).

86 Scope of enquiry

- (1) An enquiry extends to anything contained in the tax return, or required to be contained in the return, that relates—
 - (a) to the question whether the relevant person is chargeable to the devolved tax to which the return relates, or
 - (b) to the amount of tax chargeable on the relevant person.
- (2) Subsection (3) applies if the notice of enquiry is given as a result of the amendment of a return under section 83 after an enquiry into the return has been completed.
- (3) The enquiry is limited to—
 - (a) matters to which the amendment relates, and
 - (b) matters affected by the amendment.