



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 6 **S**

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 5 **S**

REVENUE SCOTLAND DETERMINATIONS

95 Determination of tax chargeable if no return made **S**

- (1) This section applies where—
 - (a) Revenue Scotland has reason to believe that a person (“P”) is chargeable to a devolved tax,
 - (b) P has not made a tax return in relation to that liability, and
 - (c) the relevant filing date has passed.
- (2) “The relevant filing date” means the date by which Revenue Scotland believes a return was required to be made.
- (3) Revenue Scotland may make a determination (a “Revenue Scotland determination”) to the best of its information and belief of the amount of tax to which P is chargeable.
- (4) Notice of the determination must be given to P and must state the date on which it is issued.
- (5) P must pay the tax chargeable as a result of the determination immediately on receipt of notice of the determination.
- (6) No Revenue Scotland determination may be made more than 5 years after the relevant date.
- (7) The relevant date is—
 - (a) the relevant filing date, or

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, CHAPTER 5 is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (b) such other date as the Scottish Ministers may by order prescribe.

Commencement Information

I1 [S. 95](#) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

96 Determination to have effect as a self-assessment **S**

- (1) A Revenue Scotland determination has effect for enforcement purposes as if it were a self-assessment made by P.
- (2) In subsection (1) “for enforcement purposes” means for the purposes of Part 10.
- (3) Nothing in this section affects any liability of a person to a penalty for failure to make a tax return.

Commencement Information

I2 [S. 96](#) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

97 Determination superseded by actual self-assessment **S**

- (1) If, after a Revenue Scotland determination has been made, P makes a tax return with respect to the tax in question, the self-assessment included in that return supersedes the determination.
- (2) Subsection (1) does not apply to a return made—
 - (a) more than 5 years after the power to make the determination first became exercisable, or
 - (b) more than 3 months after the date of the determination,
 whichever is the later.
- (3) Where—
 - (a) proceedings have been begun for the recovery of any tax charged by a Revenue Scotland determination, and
 - (b) before the proceedings are concluded the determination is superseded by a self-assessment,
 the proceedings may be continued as if they were proceedings for the recovery of so much of the tax charged by the self-assessment as is due and payable and has not yet been paid.

Commencement Information

I3 [S. 97](#) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)