



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 6

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

## CHAPTER 5

### REVENUE SCOTLAND DETERMINATIONS

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

- (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

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*Status: This is the original version (as it was originally enacted).*

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

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

- (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.

**97 Determination superseded by actual self-assessment**

- (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  - (b) before the proceedings are concluded the determination is superseded by a self-assessment,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.