



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 6

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 6

REVENUE SCOTLAND ASSESSMENTS

Assessment of loss of tax or of excessive repayment

100 **References to “Revenue Scotland assessment”**

In this Act “Revenue Scotland assessment” means an assessment under section 98(2) or 99(1), as the case may be.