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

101 References to the "taxpayer"

In sections 102 to 105 "taxpayer" means—

(a) in relation to an assessment under section 98, the person chargeable to the tax,

(b) in relation to an assessment under section 99, the person mentioned in section 99(1).

Commencement Information

I1 S. 101 in force at 1.4.2015 by S.S.I. 2015/110, **art. 2(1)**

Changes to legislation:
Revenue Scotland and Tax Powers Act 2014, Section 101 is up to date with all changes known to be in force on or before 26 July 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.
View outstanding changes

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)