



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).