



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 6 **S**

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

## CHAPTER 6 **S**

### REVENUE SCOTLAND ASSESSMENTS

#### *Conditions for making Revenue Scotland assessments*

#### **102 Conditions for making Revenue Scotland assessments **S****

- (1) A Revenue Scotland assessment may be made only where the situation mentioned in section 98(1) or 99(1) was brought about carelessly or deliberately by—
- the taxpayer,
  - a person acting on the taxpayer's behalf, or
  - a person who was a partner of the taxpayer.
- (2) But no Revenue Scotland assessment may be made if—
- the situation mentioned in section 98(1) or 99(1) is attributable to a mistake in the return as to the basis on which the tax liability ought to have been calculated, and
  - the return was in fact made on the basis prevailing, or in accordance with the practice generally prevailing, at the time it was made.

#### **Commencement Information**

**II** [S. 102](#) 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 102 is up to date with all changes known to be in force on or before 25 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.

[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\(3\)](#)