



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 6

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

## CHAPTER 6

### REVENUE SCOTLAND ASSESSMENTS

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

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

- (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—
  - (a) the taxpayer,
  - (b) a person acting on the taxpayer's behalf, or
  - (c) a person who was a partner of the taxpayer.
- (2) But no Revenue Scotland assessment may be made if—
  - (a) 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
  - (b) the return was in fact made on the basis prevailing, or in accordance with the practice generally prevailing, at the time it was made.