



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 6

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

## CHAPTER 6

### REVENUE SCOTLAND ASSESSMENTS

#### *Notice of assessment and other procedure*

#### **105 Assessment procedure**

- (1) Notice of a Revenue Scotland assessment must be served on the taxpayer.
- (2) The notice must state—
  - (a) the tax due,
  - (b) the date on which the notice is issued,
  - (c) the date by which—
    - (i) the amount, or additional amount, of tax chargeable as a result of the assessment (as mentioned in section 98(2)), or
    - (ii) the amount of tax or interest repaid that ought not to have been (as mentioned in section 99(1)),must be paid, and
  - (d) the time within which any review or appeal against the assessment must be requested.
- (3) The—
  - (a) amount, or additional amount, of tax chargeable as a result of the assessment (as mentioned in section 98(2)), or
  - (b) amount of tax or interest repaid that ought not to have been (as mentioned in section 99(1)),

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*Status: This is the original version (as it was originally enacted).*

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must be paid before the end of the period of 30 days beginning with the date on which the assessment is issued.

- (4) After notice of the assessment has been served on the taxpayer, the assessment may not be altered except in accordance with the express provisions of this Part or of Part 5.
- (5) Where a designated officer has decided to make an assessment to tax, and has taken all other decisions needed for arriving at the amount of the assessment, the officer may entrust to some other designated officer the responsibility for completing the assessment procedure, whether by means involving the use of a computer or otherwise, including responsibility for serving notice of the assessment.