



# 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*

#### **98      Assessment where loss of tax**

- (1) This section applies if a designated officer comes to the view honestly and reasonably that—
- (a) an amount of devolved tax that ought to have been assessed as tax chargeable on a person has not been assessed,
  - (b) an assessment of the tax chargeable on a person is or has become insufficient, or
  - (c) relief has been claimed or given that is or has become excessive.
- (2) The designated officer may make an assessment of the amount, or additional amount, that ought in the officer's opinion to be charged in order to make good to the Crown the loss of tax.