Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 6

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 1

OVERVIEW

73 Overview

This Part makes provision about the assessment of devolved taxes including—

(a) taxpayers' duties in relation to tax records,

(b) the timing of tax returns,

(c) amendment and correction of tax returns by taxpayers and Revenue Scotland,

(d) enquiries by Revenue Scotland into taxpayers' self-assessments,

(e) determination by Revenue Scotland of tax due where no return is made,

(f) assessment by Revenue Scotland of tax due outwith enquiries where tax losses or other situations are brought about by taxpayers carelessly or deliberately, and

(g) claims for relief from double assessment and for repayment of tax.

Commencement Information

I1 S. 73 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, CHAPTER 1 is up to date with all changes known to be in force on or before 30 June 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)