



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.

99 Assessment to recover excessive repayment of tax

- (1) If an amount of tax has been, but ought not to have been, repaid to a person that amount may be assessed and recovered as if it were unpaid tax.
- (2) If the repayment was made with interest, the amount assessed and recovered may include the amount of interest that ought not to have been paid.

Status: This is the original version (as it was originally enacted).

100 References to “Revenue Scotland assessment”

In this Act “Revenue Scotland assessment” means an assessment under section 98(2) or 99(1), as the case may be.

101 References to the “taxpayer”

In sections 102 to 105 “taxpayer” means—

- (a) in relation to an assessment under section 98, the person chargeable to the tax,
- (b) in relation to an assessment under section 99, the person mentioned in section 99(1).