



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 6

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 5

REVENUE SCOTLAND DETERMINATIONS

97 Determination superseded by actual self-assessment

- (1) If, after a Revenue Scotland determination has been made, P makes a tax return with respect to the tax in question, the self-assessment included in that return supersedes the determination.
- (2) Subsection (1) does not apply to a return made—
 - (a) more than 5 years after the power to make the determination first became exercisable, or
 - (b) more than 3 months after the date of the determination,whichever is the later.
- (3) Where—
 - (a) proceedings have been begun for the recovery of any tax charged by a Revenue Scotland determination, and
 - (b) before the proceedings are concluded the determination is superseded by a self-assessment,the proceedings may be continued as if they were proceedings for the recovery of so much of the tax charged by the self-assessment as is due and payable and has not yet been paid.