

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 6 – Tax Returns, Enquiries and Assessments

Chapter 6 — Revenue Scotland Assessments

Assessment of loss of tax or of excessive repayments

Section 98 – Assessment where loss of tax

137. This section provides a designated officer with the power to make an assessment to make good a loss of tax where an amount that should have been assessed has not been, an amount assessed is less than it should be or relief that has been given is or has become excessive.

Section 99 – Assessment to recover excessive repayment of tax

138. This section provides for an assessment to be made to recover an excessive repayment of tax including any interest that may have been paid.

Section 100 – References to “Revenue Scotland assessment”

139. This section provides for references to “Revenue Scotland assessment” in the Act to mean assessments made under section 98 or 99.

Section 101 – References to the “taxpayer”

140. This section provides that, in sections 102 to 105, references to the “taxpayer” in relation to an assessment under section 98 mean the chargeable person and, in relation to an assessment under section 99, mean the person to whom the excessive repayment of tax was made.