



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 6

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

#### CHAPTER 3

##### TAX RETURNS

###### *Amendment and correction of returns*

#### **83 Amendment of return by taxpayer**

- (1) A person (the “taxpayer”) who has made a tax return may amend the return by notice to Revenue Scotland.
- (2) An amendment under this section must be made by the end of the period of 12 months beginning with the relevant date (the “amendment period”).
- (3) The relevant date is—
  - (a) the filing date, or
  - (b) such other date as the Scottish Ministers may by order prescribe.
- (4) This section is subject to sections 87(3) and 93(4).

#### **Commencement Information**

**II** S. 83 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

#### **84 Correction of return by Revenue Scotland**

- (1) Revenue Scotland may correct any obvious error or omission in a tax return.

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*Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Amendment and correction of returns is up to date with all changes known to be in force on or before 25 May 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. (See end of Document for details) View outstanding changes*

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- (2) A correction under this section—
  - (a) is made by notice to the taxpayer, and
  - (b) is regarded as effecting an amendment of the return.
- (3) The reference in subsection (1) to an error includes, for instance, an arithmetical mistake or an error of principle.
- (4) A correction under this section must be made by the end of the period of 12 months beginning with the day on which the return was made.
- (5) A correction under this section has no effect if the taxpayer rejects it by—
  - (a) during the amendment period, amending the return so as to reject the correction, or
  - (b) after that period, giving a notice rejecting the correction.
- (6) A notice under subsection (5)(b) must be given to Revenue Scotland before the end of the period of 3 months beginning with the date of issue of the notice of correction.

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**Commencement Information**

**12** S. 84 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, Cross Heading: Amendment and correction of returns is up to date with all changes known to be in force on or before 25 May 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.

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**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\(3\)](#)