



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 6

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 3

TAX RETURNS

Filing dates

82 Meaning of “filing date”

In this Act “the filing date” in relation to a tax return is the date by which that return requires to be made by or under any enactment.

Commencement Information

II [S. 82](#) in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

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

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, CHAPTER 3 is up to date with all changes known to be in force on or before 27 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. (See end of Document for details) View outstanding changes

- (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

I2 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.
- (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.

Commencement Information

I3 S. 84 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Changes to legislation:

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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\(3\)](#)