



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 6

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

## CHAPTER 4

### REVENUE SCOTLAND ENQUIRIES

#### *Notice and scope of enquiry*

#### **85 Notice of enquiry**

- (1) A designated officer may enquire into a tax return if subsection (2) has been complied with.
- (2) Notice of the intention to make an enquiry must be given—
  - (a) to the person by whom or on whose behalf the return was made (“the relevant person”),
  - (b) before the end of the period of 3 years after the relevant date.
- (3) The relevant date is—
  - (a) the filing date, if the return was made on or before that date, or
  - (b) the date on which the return was made, if the return was made after the filing date.
- (4) A return that has been the subject of one notice under this section may not be the subject of another, except a notice given in consequence of an amendment of the return under section 83.
- (5) A notice under this section is referred to as a “notice of enquiry”.