



# 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.

###### *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).

**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.