



# 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”.

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*Status: This is the original version (as it was originally enacted).*

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## **86 Scope of enquiry**

- (1) An enquiry extends to anything contained in the tax return, or required to be contained in the return, that relates—
  - (a) to the question whether the relevant person is chargeable to the devolved tax to which the return relates, or
  - (b) to the amount of tax chargeable on the relevant person.
- (2) Subsection (3) applies if the notice of enquiry is given as a result of the amendment of a return under section 83 after an enquiry into the return has been completed.
- (3) The enquiry is limited to—
  - (a) matters to which the amendment relates, and
  - (b) matters affected by the amendment.