



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 6

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

#### CHAPTER 6

##### REVENUE SCOTLAND ASSESSMENTS

###### *Conditions for making Revenue Scotland assessments*

#### **104 Losses brought about carelessly or deliberately**

- (1) This section applies for the purposes of sections 102 and 103.
- (2) A loss of tax or a situation is brought about carelessly by a person if the person fails to take reasonable care to avoid bringing about that loss or situation.
- (3) Subsection (4) applies where—
  - (a) information is provided to Revenue Scotland,
  - (b) the person who provided the information, or the person on whose behalf the information was provided, discovers some time later that the information was inaccurate, and
  - (c) that person fails to take reasonable steps to inform Revenue Scotland.
- (4) Any loss of tax or situation brought about by the inaccuracy is to be treated as having been brought about carelessly by that person.
- (5) References to a loss of tax or to a situation brought about deliberately by a person include a loss of tax or situation brought about as a result of a deliberate inaccuracy in a document given to Revenue Scotland by or on behalf of that person.