



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 6

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 3

TAX RETURNS

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).