



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 6

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 5

REVENUE SCOTLAND DETERMINATIONS

95 Determination of tax chargeable if no return made

- (1) This section applies where—
 - (a) Revenue Scotland has reason to believe that a person (“P”) is chargeable to a devolved tax,
 - (b) P has not made a tax return in relation to that liability, and
 - (c) the relevant filing date has passed.
- (2) “The relevant filing date” means the date by which Revenue Scotland believes a return was required to be made.
- (3) Revenue Scotland may make a determination (a “Revenue Scotland determination”) to the best of its information and belief of the amount of tax to which P is chargeable.
- (4) Notice of the determination must be given to P and must state the date on which it is issued.
- (5) P must pay the tax chargeable as a result of the determination immediately on receipt of notice of the determination.
- (6) No Revenue Scotland determination may be made more than 5 years after the relevant date.
- (7) The relevant date is—
 - (a) the relevant filing date, or

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- (b) such other date as the Scottish Ministers may by order prescribe.