

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Schedule 3 – Claims for Relief from Double Assessment and for Repayment

Completion of enquiry

352. [Paragraph 14](#) provides that Revenue Scotland will notify a claimant when its enquiries have been completed and state the conclusions of the enquiry. The closure notice must be issued within three years of the date of the claim and must state either that no amendment is required, or that the claim is insufficient or excessive and amend it to reflect this.