

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 6 – Tax Returns, Enquiries and Assessments**

#### ***Chapter 7 — Relief in Case of Excessive Assessment Or Overpaid Tax***

#### **Overpaid tax etc.**

#### ***Section 107 – Claim for relief for overpaid tax etc.***

146. This section provides that a taxpayer may make a claim to Revenue Scotland for repayment where they have paid tax that they believe was not chargeable. It also provides that, if an assessment or determination is made that a person is chargeable to an amount of tax and they believe the tax is not chargeable, they can make a claim for the tax to be discharged.