

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

Part 6 – Tax Returns, Enquiries and Assessments

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

Procedure for making claims

Section 114 – Procedure for making claims etc.

156. This section sets out that schedule 3 applies in relation to claims made under sections 106 to 108.