

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.

Section 115 – Time-limit for making claims

157. This section provides that claims for relief from double assessment or overpayment of tax made under section 106 or 107 must be made within five years of the date the tax return was required and must be made separately from any tax return made to Revenue Scotland.

Section 116 – The claimant: partnerships

158. This section provides that, where an overpayment was made on behalf of a partnership, a claim for relief for overpayment can only be made by someone who is nominated to act on behalf of all partners who would have been liable for the tax if it had been correct.

Section 117 – Assessment of claimant in connection with claim

159. This section provides that, where a claim for relief for overpaid tax is made, and the grounds for that claim are also grounds for Revenue Scotland to make an assessment on the claimant in respect of the tax, then Revenue Scotland can disregard certain restrictions on its ability to make an assessment. These include disregarding the expiry of a time limit. It also provides that a claim for relief for overpayment is not finally determined until the amount to which it relates is final (e.g. following the result of a review or appeal).