

SCHEDULE 3
CLAIMS FOR RELIEF FROM DOUBLE ASSESSMENT AND FOR REPAYMENT

Preservation of information etc.

- 4 The duty under paragraph 3 to preserve records may be satisfied—
- (a) by preserving them in any form and by any means, or
 - (b) by preserving the information contained in them in any form and by any means, subject to any conditions or exceptions specified by Revenue Scotland.