
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 131

**The Revenue Scotland and Tax Powers Act
(Reimbursement Arrangements) Regulations 2015**

Interpretation

2. In these Regulations—

“the Act” means the Revenue Scotland and Tax Powers Act 2014;

“claim” means a claim made under section 107(2) of the Act for repayment of an amount paid to Revenue Scotland by way of tax which was not chargeable; and “claimed” and “claimant” shall be construed accordingly;

“reimbursement arrangements” means any arrangements for the purposes of a claim which—

- (a) are made by a claimant for the purpose of securing that the claimant is not unjustly enriched by the repayment of any amount in pursuance of the claim; and
- (b) provide for the reimbursement of persons (“customers”) who have, for practical purposes, borne the whole or any part of the cost of the original payment of that amount to Revenue Scotland;

“relevant amount” means that part (which may be the whole) of the amount of a claim which the claimant has reimbursed or intends to reimburse to customers.