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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 131**

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

**Undertakings**

**8.—**(1) The undertakings referred to in regulation 3(b) must be given to Revenue Scotland by the claimant no later than the time at which the claimant makes the claim for which the reimbursement arrangements have been made.

(2) The undertakings must be in writing, be signed and dated by the claimant, and be to the effect that—

- (a) at the date of the undertakings the claimant is able to identify the names and addresses of those customers whom the claimant has reimbursed or whom the claimant intends to reimburse;
- (b) the claimant will apply the whole of the relevant amount, without any deduction by way of fee or charge or otherwise, to the reimbursement of such customers no later than 90 days after the claimant's receipt of that amount (except insofar as the claimant has already so reimbursed them);
- (c) the claimant will apply any interest paid to the claimant on the relevant amount wholly to the reimbursement of such customers no later than 90 days after the claimant's receipt of that interest;
- (d) the claimant will repay to Revenue Scotland without demand the whole or such part of the relevant amount repaid to the claimant or of any interest paid to the claimant as the claimant fails to apply in accordance with the undertakings mentioned in sub-paragraphs (b) and (c);
- (e) the claimant will keep the records described in regulation 6; and
- (f) the claimant will comply with any notice given in accordance with regulation 7 concerning the production of such records.

(3) The claimant must submit to Revenue Scotland an amended undertaking (to reflect the correction or amendment) within 14 days of—

- (a) the claimant amending a claim under paragraph 10(1) of Schedule 3 to the Act; or
- (b) Revenue Scotland amending a claim under paragraph 14(3)(b) of Schedule 3 to the Act.