

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

Schedule 3 – Claims for Relief from Double Assessment and for Repayment

Amendment of claim by claimant

348. [Paragraph 10](#) provides that a claimant can amend their claim within 12 months, unless Revenue Scotland gives notice during that period that it is carrying out an enquiry.