

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

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

#### **Correction of claim by Revenue Scotland**

349. [Paragraph 11](#) provides that Revenue Scotland may correct obvious errors or omissions in a claim, within nine months of the claim being made. The claimant may reject this correction within three months.