

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

Notice of enquiry

351. [Paragraph 13](#) provides that Revenue Scotland may enquire into a claim or amendment of a claim. Revenue Scotland must give the claimant notice that it is going to carry out an enquiry within three years of the claim being made or amended. A claim or amendment may only be subject to one notice of enquiry.