

*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***

#### **Direction to complete enquiry**

353. [Paragraph 15](#) provides that a claimant may apply to the tribunal for a direction that Revenue Scotland issue a closure notice, and completes its enquiry, within a specified period. The tribunal must give a direction unless there are reasonable grounds for not giving a closure notice within a specified period.