

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

Giving effect to amendments under [paragraph 14](#)

354. [Paragraph 16](#) provides that, once a closure notice has been issued, Revenue Scotland must carry out an assessment, make a repayment or discharge a determination within 30 days.