

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

Appeals against amendments under [paragraph 14](#)

355. [Paragraph 17](#) provides that a claimant may appeal against a closure notice, and sets out the procedure by which that appeal must be made.