

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

Making of claims

339. [Paragraph 2](#) provides for the process by which someone may make a claim under section 106, 107 or 108. Revenue Scotland may determine the form by which a claim must be made. Making a claim for repayment of tax requires evidence that the tax has been paid.