

*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***

##### **Duty to keep and preserve records**

340. [Paragraph 3](#) provides that a person who wishes to make a claim under section 106, 107 or 108 must keep and preserve any records that may be needed to enable the person to make a correct and complete claim. It lists the types of records that generally need to be kept and sets out the maximum time period for which such records need to be kept.
341. [Paragraph 3\(3\)](#) and [\(4\)](#) allow the Scottish Ministers to make regulations to specify the records and supporting documents that must be kept and preserved under paragraph 3. The regulations are subject to negative procedure and may make reference to things specified in a notice published and not later withdrawn by Revenue Scotland. Examples are given of documents that may be deemed as “supporting documents”.