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**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Cross Heading: Amendment of claim by claimant is up to date with all changes known to be in force on or before 23 May 2021. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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### SCHEDULE 3 CLAIMS FOR RELIEF FROM DOUBLE ASSESSMENT AND FOR REPAYMENT

#### *Amendment of claim by claimant*

- 10 (1) The claimant may amend the claim by notice to Revenue Scotland.
- (2) No such amendment may be made—
- (a) more than 12 months after the day on which the claim was made, or
  - (b) if Revenue Scotland gives notice under paragraph 13 (notice of enquiry), during the period—
    - (i) beginning with the day on which notice is given, and
    - (ii) ending with the day on which the enquiry under that paragraph is completed.

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#### **Commencement Information**

**II** Sch. 3 para. 10 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)