

SCHEDULE 3
CLAIMS FOR RELIEF FROM DOUBLE ASSESSMENT AND FOR REPAYMENT

Direction to complete enquiry

- 15 (1) The claimant may apply to the tribunal for a direction that Revenue Scotland gives a closure notice within a specified period.
- (2) Any such application is to be subject to the relevant provisions of tribunal rules.
- (3) The tribunal must give a direction unless satisfied that Revenue Scotland has reasonable grounds for not giving a closure notice within a specified period.