

SCHEDULE 3
CLAIMS FOR RELIEF FROM DOUBLE ASSESSMENT AND FOR REPAYMENT

Assessment of penalties under paragraph 5

- 7 (1) Where a person becomes liable for a penalty under paragraph 5, Revenue Scotland must—
- (a) assess the penalty, and
 - (b) notify the person.
- (2) An assessment of a penalty under paragraph 5 must be made within the period of 12 months beginning with the date on which the person became liable to the penalty.