



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 6

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

#### CHAPTER 7

##### RELIEF IN CASE OF EXCESSIVE ASSESSMENT OR OVERPAID TAX

###### *Overpaid tax etc.*

#### **107 Claim for relief for overpaid tax etc.**

- (1) This section applies where—
  - (a) a person has paid an amount by way of tax but believes the tax was not chargeable, or
  - (b) a person has been assessed as chargeable to an amount of tax, or a determination has been made that a person is chargeable to an amount of tax, but the person believes the tax is not chargeable.
- (2) The person may make a claim to Revenue Scotland for the amount to be repaid or discharged.
- (3) Where this section applies, Revenue Scotland is not liable to give relief, except as provided in this Part or by or under any other provision of this Act.
- (4) For the purposes of this section and sections 109 to 118, an amount paid by one person on behalf of another is treated as paid by the other person.