

**Changes to legislation:** Revenue Scotland and Tax Powers Act 2014, Paragraph 15 is up to date with all changes known to be in force on or before 09 April 2024. 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

### 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.

#### **Commencement Information**

- I1** Sch. 3 para. 15 in force at 7.11.2014 for specified purposes by S.S.I. 2014/278, art. 2, sch.
- I2** Sch. 3 para. 15 in force at 1.4.2015 in so far as not already in force by S.S.I. 2015/110, art. 2(1)

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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\(3\)](#)