

SCHEDULE 3  
CLAIMS FOR RELIEF FROM DOUBLE ASSESSMENT AND FOR REPAYMENT

*Enforcement of penalties under paragraph 5*

- 8 (1) A penalty under paragraph 5 must be paid—
- (a) before the end of the period of 30 days beginning with the date on which the notification under paragraph 7 was issued,
  - (b) if a notice of review against the penalty is given, before the end of the period of 30 days beginning with the date on which the review is concluded,
  - (c) if, following review, mediation is entered into, before the end of the period of 30 days beginning with the date either Revenue Scotland or the person who gave the notice of review gave notice of withdrawal from mediation, or
  - (d) if a notice of an appeal against the penalty is given, before the end of the period of 30 days beginning with the date on which the appeal is determined or withdrawn.
- (2) A penalty under paragraph 5 is to be treated for enforcement purposes as an assessment to tax.