



# 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

#### *Procedure for making claims*

#### **117 Assessment of claimant in connection with claim**

- (1) This section applies where—
  - (a) a claim is made under section 107,
  - (b) the grounds for giving effect to the claim also provide grounds for a Revenue Scotland assessment on the claimant in respect of the tax, and
  - (c) such an assessment could be made but for a relevant restriction.
- (2) In a case falling within section 116(1)(a) or (b), the reference to the claimant in subsection (1)(b) of this section includes any relevant person (as defined in section 116(3)).
- (3) The following are relevant restrictions—
  - (a) the restrictions in section 102 (conditions for assessment where return has been delivered),
  - (b) the expiry of a time limit for making a Revenue Scotland assessment.
- (4) Where this section applies—
  - (a) the relevant restrictions are to be disregarded,
  - (b) the Revenue Scotland assessment is not out of time if it is made before the final determination of the claim.

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*Status: This is the original version (as it was originally enacted).*

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- (5) A claim is not finally determined until it, or the amount to which it relates, can no longer be varied (whether on review, appeal or otherwise).