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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 131**

The Revenue Scotland and Tax Powers Act  
(Reimbursement Arrangements) Regulations 2015

**Reimbursement arrangements – general**

- 3.** For the purposes of section 109 of the Act (defence to certain claims for relief under section 107 or 108) reimbursement arrangements made by a claimant must be disregarded except where they—
- (a) include the provisions described in regulation 4; and
  - (b) are supported by the undertakings described in regulation 8.