Status:	This is the	original ve	ersion (as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

SCOTTISH STATUTORY INSTRUMENTS

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.