

*Status: Point in time view as at 01/04/2015.*

*Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Duty to keep and preserve records is up to date with all changes known to be in force on or before 26 June 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)*

### SCHEDULE 3 CLAIMS FOR RELIEF FROM DOUBLE ASSESSMENT AND FOR REPAYMENT

#### *Duty to keep and preserve records*

- 3 (1) A person who wishes to make a claim must—
- (a) keep such records as may be needed to enable the person to make a correct and complete claim, and
  - (b) preserve those records in accordance with this paragraph.
- (2) The records must be preserved until the latest of the following times—
- (a) the end of the period of 3 years beginning with the day on which the claim was made,
  - (b) where there is an enquiry into the claim, or into an amendment of the claim, the time when the enquiry is completed,
  - (c) where the claim is amended and there is no enquiry into the amendment, the time when Revenue Scotland no longer has power to enquire into the amendment.
- (3) The Scottish Ministers may by regulations—
- (a) provide that the records required to be kept and preserved under this paragraph include, or do not include, records specified in the regulations, and
  - (b) provide that those records include supporting documents so specified.
- (4) Regulations under this paragraph may make provision by reference to things specified in a notice published by Revenue Scotland in accordance with the regulations (and not withdrawn by a subsequent notice).
- (5) “Supporting documents” includes accounts, books, deeds, contracts, vouchers and receipts.

#### **Commencement Information**

- I1** Sch. 3 para. 3 in force at 7.11.2014 for specified purposes by S.S.I. 2014/278, art. 2, sch.  
**I2** Sch. 3 para. 3 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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