

SCHEDULE 3
CLAIMS FOR RELIEF FROM DOUBLE ASSESSMENT AND FOR REPAYMENT

Completion of enquiry

- 14 (1) An enquiry under paragraph 13 is completed—
- (a) when Revenue Scotland by notice (a “closure notice”) informs the claimant that it has completed its enquiries and states its conclusions, or
 - (b) no closure notice having been given, 3 years after the date on which the claim was made.
- (2) A closure notice must be given no later than 3 years after the date on which the claim was made.
- (3) A closure notice must either—
- (a) state that in the opinion of Revenue Scotland no amendment of the claim is required, or
 - (b) if in Revenue Scotland's opinion the claim is insufficient or excessive, amend the claim so as to make good or eliminate the deficiency or excess.
- (4) In the case of an enquiry into an amendment of a claim, sub-paragraph (3)(b) applies only so far as the deficiency or excess is attributable to the amendment.
- (5) A closure notice takes effect when it is issued.