

Status: Point in time view as at 07/11/2014. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Procedure for making claims is up to date with all changes known to be in force on or before 28 July 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)



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

114 Procedure for making claims etc.

Schedule 3 applies in relation to claims under sections 106 to 108.

Commencement Information

II [S. 114](#) in force at 7.11.2014 for specified purposes by [S.S.I. 2014/278](#), art. 2, [sch.](#)

VALID FROM 01/04/2015

115 Time-limit for making claims

- (1) A claim under section 106 or 107 must be made within the period of 5 years after the date by which the tax return, to which the payment by way of tax, or the assessment or determination relates, required to be made.
- (2) A claim under section 107 may not be made by being included in a return.

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VALID FROM 01/04/2015

116 The claimant: partnerships

- (1) This section is about the application of sections 107 and 108 in a case where either—
 - (a) (in a case falling within section 107(1)(a) or 108(1)(a)) the person paid the amount in question in the capacity of a responsible partner or representative partner, or
 - (b) (in a case falling within section 107(1)(b) or 108(1)(b)) the assessment was made on, or the determination related to the liability of, the person in such a capacity.
- (2) In such a case, only a relevant person who has been nominated to do so by all of the relevant persons may make a claim under section 107 or 108 in respect of the amount in question.
- (3) The relevant persons are all the persons who would have been liable as responsible partners to pay the amount in question had the payment been due or (in a case falling within section 107(1)(b) or 108(1)(b)) had the assessment or determination been correctly made.

VALID FROM 01/04/2015

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.
- (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).

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