
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2015 No.

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

Repayments to Revenue Scotland

5. The claimant must, without prior demand, make any repayment to Revenue Scotland that the claimant is required to make by virtue of regulation 4(d) and (e) within 30 days of the expiration of the period of 90 days referred to in regulation 4(a).