
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 131

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

Records

6. The claimant must keep for three years from the date of reimbursement, records of the following matters—

- (a) the names and addresses of those customers whom the claimant has reimbursed or whom the claimant intends to reimburse;
- (b) the total amount reimbursed to each such customer, including in all cases receipts from those reimbursed acknowledging how much has been reimbursed and giving the date of reimbursement;
- (c) the amount of interest included in each total amount reimbursed to each customer;
- (d) the date that each reimbursement is made.