**Checklist for Revenue Scotland opinions**

It helps us if you follow the order set out in this checklist in your request and use the numbering on any supporting documents.

Requests should be sent to:

Revenue Scotland Opinions, PO Box 24068 GH South, Victoria Quay, Edinburgh EH6 9BR

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| PLEASE ENSURE THAT YOU ATTACH A COPY OF THE CHECKLIST TO YOUR REQUEST  **1. Information about the person making the request:** |  |
| 1.1 Your name and address or the name and address of the person carrying on the business (and name of the business if different) | |
| 1.2 Your relevant customer identification number in full, if you have one | |
| 1.3 Please provide a copy of a mandate signed by your client confirming your authority to act on their behalf. Until we have this we will be unable to correspond with you so it is important you provide this. | |
| 1.4 A brief indication of the subject matter of the request. Fuller details should be provided under the appropriate headings below | |
| **2. Information about the transaction(s):** |  |
| 2.1 The details of which tax(es) the application refers to | |
| 2.2 The reasons for undertaking the transaction | |
| 2.3 The relevant facts about the transaction so that we have all the information to provide our response, to include copies of all supporting documents with all relevant parts identified | |
| 2.4 Set out your view of the tax consequences of the transaction and the issues you want us to consider | |
| 2.5 The proposed date of the transaction if it has not yet happened | |
| 2.6 The monetary value of the transaction | |
| **3. Information about legal points:** |  |
| 3.1 Outline the specific legislation which you think applies | |
| 3.2 Explain why you believe the application of the legislation is open to different possible interpretations, provide a summary of those different interpretations and explain why the tax consequences are uncertain, including reference to our published guidance and/or to case law | |
| 3.3 Provide copies of any legal advice you have already received which you are content to disclose | |
| 3.4 Provide details of any other relevant advice you are seeking or relevant opinions have previously sought from Revenue Scotland | |