**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 If you are acting on behalf of someone else, a copy of your authority to act, the taxpayer and the taxpayer’s name, relevant customer identification number (see 1.2) and the capacity in which you are acting. |
| 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  |