

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 10 – Enforcement of Payment of Tax

Chapter 1 — Enforcement: General

Recovery of penalties and interest

Section 226 – Recovery of penalties and interest

265. This section provides that any penalty or interest payable is to be treated as though it was an amount of unpaid tax, so the means of enforcement in Chapter 1 apply to them too.