

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

Schedule 3 – Claims for Relief from Double Assessment and for Repayment

Reasonable excuse for failure to keep and preserve records

344. [Paragraph 6](#) provides that if a person satisfies Revenue Scotland (or on appeal the tribunal) that there is reasonable excuse on the person's behalf for a failure to comply with paragraph 3 of this schedule, then the person is not liable to pay a penalty under paragraph 5 of this schedule arising from that failure. The section also sets out some circumstances in which reasonable excuse does not apply.