

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 6 – Tax Returns, Enquiries and Assessments**

#### ***Chapter 7 — Relief in Case of Excessive Assessment Or Overpaid Tax***

#### **Defence of unjustified enrichment**

#### ***Section 112 – Reimbursement arrangements: penalties***

154. This section provides that regulations made under section 111 may make provision for penalties to be imposed where an obligation by virtue of subsection 111(4) is breached. Regulations may set out circumstances in which a penalty is payable, the amounts payable, and other arrangements for penalties, which may be different for different taxes. The regulations may not create criminal offences.