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 8 – Penalties

Chapter 3 — Penalties Relating to Inaccuracies

Section 182 – Penalty for inaccuracy in taxpayer document

219. This section provides that a person is liable to a penalty under this section where they give Revenue Scotland a document that falls under one of the provisions listed in the table and two conditions are met. The first condition is that the error amounts or leads to an understatement of the tax liability, a false or inflated statement of a loss or a false or inflated claim for relief or repayment of tax. The second condition is that the error is either careless or deliberate on the person's behalf. A penalty is payable for each error in a document.