

*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 5 — Other Administrative Penalties*

#### *Section 212 – Reduction in penalty under section 209 for disclosure*

250. This section provides for Revenue Scotland to be able to reduce a penalty applied due to a failure to comply with a “relevant requirement” (as specified in section 209(1) (a)). The section applies when the person liable to the penalty discloses the failure to Revenue Scotland. Any reductions applied may reflect whether or not the disclosure was unprompted (where the person has no reason to believe that Revenue Scotland has discovered or is about to discover the information) and also the quality (timing, nature and extent) of the information disclosed. By timing this refers to how promptly the disclosure was made; by nature this refers to the level of evidence provided and the degree of access to test the disclosure; by extent this means how complete the disclosure may be.