



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 10

### ENFORCEMENT OF PAYMENT OF TAX

#### CHAPTER 1

##### ENFORCEMENT: GENERAL

##### *Recovery of penalties and interest*

#### **226 Recovery of penalties and interest**

The provisions of this Chapter have effect in relation to the recovery of any unpaid amount by way of—

- (a) penalty, or
  - (b) interest (whether on unpaid tax or penalty),
- as though that amount were an amount of unpaid tax.

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#### **Commencement Information**

**II** S. 226 in force at 1.4.2015 by [S.S.I. 2015/110](#), [art. 2\(1\)](#)

**Changes to legislation:**

Revenue Scotland and Tax Powers Act 2014, Cross Heading: Recovery of penalties and interest is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)